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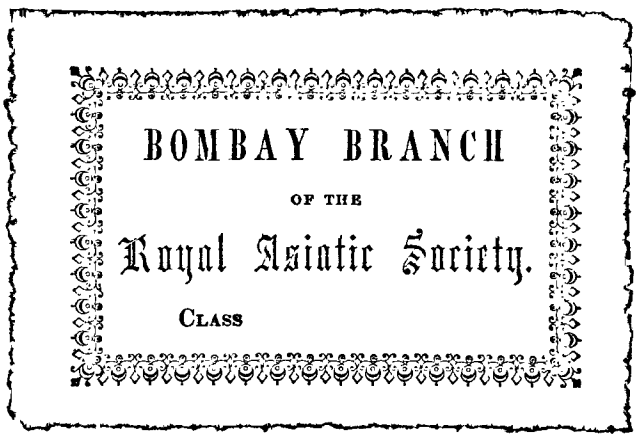

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on 28 December, 2018

CIRCULAR RESOLUTION OF THE GOVERNMENT OF INDIA IN THE HOME (FORESTS) DEPARTMENT, No. 26 F., DATED THE 11TH DECEMBER 1885.

A THIRD Edition of the Forest Department Code has been prepared and approved by the Government of India, and the Governor General in Council is pleased to direct that it be circulated to all Local Governments and Administrations, and that its provisions shall have effect from the 1st January 1886.

2. Special attention is directed to the prefatory Note on the subject of pensions, leave, and acting allowances.

3. The Administration Reports and Statements for the year 1885-86 will be prepared under the rules contained in the third Edition of the Code.

ORDER.—Ordered, that copies of this Resolution and of the Forest Department Code be forwarded to the Local Governments and Administrations noted in the margin, for information and guidance; to the Inspector General of Forests to the Government of India for information and for communication to the Superintendent of Forest Surveys and the Director of the Forest School at Dehra Dún; and to the Governments of Madras and Bombay for information.

Bengal.	Assam.
North-Western Provinces and Oudh.	Coorg.
Punjab.	Ajmere.
Central Provinces.	Port Blair.
British Burma.	Hyderabad.

Ordered, also, that copies be forwarded to the Department of Finance and Commerce and the Comptroller and Auditor General; and to the Foreign Department for communication to the Resident at Mysore and the Agents to the Governor General in Central India and Baluchistan.

(True Extract.)

A. MACKENZIE,

Secretary to the Government of India.

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8	Sales of timber, &c., collected by Government agency . .	77, 78, 142, 186, 200.	Conservator .	5th day of the succeeding month, if possible, and, under no circumstances, later than the 15th.
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11	Outstandings on account of revenue .	85, 185, 200.		
23	Monthly cash account.	121, 122, 138 to 145, 185, 187.	Comptroller and Auditor-General.*	5th day of the succeeding month, if possible, and, under no circumstances, later than the 15th. If any returns are blank, they should be so noted at foot of the monthly cash account, Form No. 23.
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* In Hyderabad these returns will be forwarded to the Comptroller, Hyderabad.

Returns, Accounts, and Vouchers, &c., to be submitted by Officers in charge of Divisions and Circles—concluded.

Nos.	Names of Forms.	Reference to Code sections.	To whom to be sent.	Date of despatch, and remarks.
	Vouchers to accompany Divisional Monthly Accounts. (Some exempted.—See Code, Section 185.)			
24	Establishment bill .	145 to 147, 149 to 152.	Comptroller and Auditor-General.*	5th day of the succeeding month with accounts, if possible, and, under no circumstances, later than the 15th. Vouchers to be sent in two bundles—one containing those in support of items in monthly cash account (Form No. 23), the other, those in support of items in classified abstract of expenditure (Form No. 39); the vouchers in each bundle to be arranged in the order in which the items they support are entered in those forms.
27	Travelling allowance bill . . .	145, 153, 154.		
	Treasury *chalans* .	145, 156, 157.		
28	Transfer to public departments . .	145, 161.		
29	Daily labour . .	145, 162.		
30	General voucher .	145, 163, 174.		
25	† Changes in establishments . .	148, 151.		
26	† Leave statement .	148, 151.		
	Quarterly Requisitions.			
18	Applications for letters of credit (Divisional)	165.	Conservator	To reach Conservator on 1st March, June, September, and December.
19	Applications for letters of credit (Circles) .	165.	Comptroller and Auditor-General.*	As early in March, June, September, and December as possible.
	Periodical Returns.			
16	Stores, tools and plant	88.	Conservator	On 1st April.
17	Budget estimate (Divisional) . .	100 to 120.	Conservator	On date fixed by Conservator.
17	Budget estimate (Circles) . . .	100 to 120.	Local Government by Conservator.	Not later than 1st October.
...	Live-stock (Divisional)	89.	Conservator	On dates fixed by Local Government.
...	Elephants (Circles) .	89.	Comptroller and Auditor-General.*	On 1st April.

Annual Reports and Returns.

Under instructions contained in Chapter IV, Part V, Pages 73 to 76.

* In Hyderabad these returns will be forwarded to the Comptroller, Hyderabad.

† These returns are to accompany establishment bills. If blank, a note to that effect should be given at foot of the monthly Cash Account Form No. 23.

REVENUE.

I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:—

a. Timber.
b. Firewood and charcoal.
c. Bamboos.
d. Sandal-wood.
e. Grass and other minor produce.

II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS:—

a. Timber.
b. Firewood and charcoal.
c. Bamboos.
d. Grazing and fodder grass.
e. Other minor produce.

III.—DRIFT AND WAIF WOOD, AND CONFISCATED FOREST PRODUCE.

IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT:—

a. Duty on foreign timber and other forest produce.
b. Revenue from shared and private forests.

V.—MISCELLANEOUS:—

a. Fines and forfeitures.
b. Refunds.
c. Other sources.

EXPENDITURE.

A—Conservancy and Works.

I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:—

a. Timber.
b. Firewood and charcoal.
c. Bamboos.
d. Sandal-wood.
e. Grass and other minor produce.

II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS.

III.—DRIFT AND WAIF WOOD, AND CONFISCATED FOREST PRODUCE.

IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT:—

a. Duty on foreign timber and other forest produce.
b. Revenue from shared and private forests.

V.—RENT OF LEASED FORESTS AND PAYMENTS TO SHAREHOLDERS IN FORESTS MANAGED BY GOVERNMENT.

VI.—LIVE-STOCK, STORES, TOOLS AND PLANT:—

a. Purchase of cattle.
b. Feed and keep of cattle.
c. Purchase of stores, tools and plant.

VII.—COMMUNICATIONS AND BUILDINGS:—

a. Roads and bridges.
b. Buildings.
c. Other works.

A—Conservancy and Works—continued.

VIII.—DEMARCATION, IMPROVEMENT AND EXTENSION OF FORESTS:—

a. Demarcation.
b. Compensation for land and rights.
c. Surveys and working plans.
d. Sowing and planting.
e. Protection from fire.
f. Other works.

IX.—MISCELLANEOUS—

a. Refunds.
b. Law charges.
c. Other charges.

B—Establishments.

I.—SALARIES:—

a. Conservators.
b. Superior officers.
c. Subordinate forest and depôt establishments.
d. Office establishments.
e. Deputation and special allowances.

II.—TRAVELLING ALLOWANCES:—

a. Conservators.
b. Superior officers.
c. Subordinate forest and depôt establishments.
d. Office establishments.

III.—CONTINGENCIES:—

a. Stationery.
b. Carriage of tents and records.
c. Rents, rates and taxes.
d. Pay of police guards.
e. Official postage.
f. Sundries.

THE

FOREST DEPARTMENT CODE.

CHAPTER I.

ORGANIZATION OF THE FOREST DEPARTMENT.

Part I.—General.

Extent of application Code.

1. The rules contained in this Code are applicable to the Forest Department in all the provinces under the control of the Government of India, but not in the Presidencies of Madras and Bombay. The Governments of Madras and Bombay may, by a special order, make the provisions of this Code applicable to the Forest Department in those Presidencies.

Definition of the term "Local Government."

2. The immediate control of the Forest Administration and of all Forest business in the provinces under the Government of India is vested in the Chief Civil authority of each province. The term "Local Government" will be used in this Code to denote the Lieutenant-Governors of Bengal, the North-Western Provinces, and the Punjab; the Chief Commissioners of Oudh, the Central Provinces, British Burma, Assam, Coorg, Ajmere, and the Andaman and Nicobar Islands; the Agent to the Governor General in Baluchistan; and the Resident at Hyderabad. The Inspector General of Forests exercises the powers of a Local Government in all matters relating to the Forest Survey Branch, the Imperial Forest Working Plans Branch, and the Imperial Forest School at Dehra Dún.

Definition of the term "Conservator."

3. The Chief Forest Officer in any province or part of a province will ordinarily be styled "Conservator." In this Code, unless expressly stated otherwise, the term "Conservator" will include the Chief Forest Officer in every

GENERAL—*continued.*

province, and the Commissioner of Ajmere. The provisions of this Code which are applicable to Conservators will also ordinarily be held to apply to the Superintendent of Forest Surveys, and to the Director of the Forest School, Dehra Dún.

Forest business of the Government of India.

4. The orders of the Government of India on Forest business will be issued from the Office of the Secretary in the Home Department, and the correspondence of Local Governments with the Government of India will be addressed to that office.

The Forest business of the Government of India and of Local Governments will be recorded under a separate head "Forests," and the proceedings under this head, when printed, will be kept in separate volumes.

Forest business of Local Governments.

5. Local Governments will transact their Forest business in such branch of their Secretariat Offices as they may appoint.

Staff of the Forest Department.

6. The staff of the Forest Department is divided into—

(i) The controlling staff.
(ii) The executive staff.
(iii) The protective staff.
(iv) The office staff.

Controlling staff.

7. The officers of the controlling staff of the Forest Department are divided into classes and grades as follows:—

DESIGNATION.		Monthly pay.
		Rs. Rs.
Inspector General		1,700 to 2,000
Conservators	1st grade	1,500
	2nd „	1,250
	3rd „	1,000
Deputy Conservators	1st grade	900
	2nd „	800
	3rd „	650
	4th „	550
Assistant Conservators	1st grade	450
	2nd „	350
	3rd „	250

The following special appointments are also sanctioned:—

	Minimum.	Annual Increment.	Maximum.
	Rs.	Rs.	Rs.
Deputy Director of the Forest School .	700	40	900
Instructor at the Forest School . .	600	40	800
Deputy Superintendent of Forest Surveys	600	40	800

Assistant Inspector General. Pay of grade on Local List, *plus* a deputation allowance of Rs. 200 a month.

8. The executive forest staff comprises— Executive staff.

	Monthly pay.
(*a*) Sub-Assistant Conservators .	Rs. 150 and upwards.*
(*b*) Forest Rangers . . .	„ 50 to 120

The protective forest staff comprises all members of the Forest establishment below the rank of Forest Ranger, such as Foresters, Forest Guards, &c. Protective staff.

Depôt officials and the members of the Forest Survey and Working Plans staff will be graded as executive officers if their rate of pay amounts to Rs. 50 a month, and as protective officers if below that sum.

9. A Conservator's charge is ordinarily divided into— Administrative charges.

(i) Divisions, or controlling charges.
(ii) Ranges, or executive charges.
(iii) Beats, or protective charges.

The unit of management is the range, which is subdivided into a number of beats, while a collection of ranges forms a division. These charges will ordinarily be held by the following classes of officers:—

I.—*Divisions* . .	Deputy Conservators, Assistant Conservators, 1st grade, and officers of a lower grade who have passed the examinations prescribed in Section 53 (iv).
II.—*Ranges* . . .	Assistant Conservators† of the 2nd and 3rd grades, Sub-Assistant Conservators, and Forest Rangers.
III.—*Beats* . . .	Foresters and Forest Guards.

Where the organization, for financial or other reasons, has not yet been completed, deviations from these provisions may,

* At present the highest rate of pay for Sub-Assistant Conservators is Rs. 250 per mensem.

† Junior Assistant Conservators will do the work of Executive Officers, until they have qualified for the charge of a Division, and until Divisions become vacant to which they can be appointed.

GENERAL—*continued.*

as a temporary measure, be permitted by Local Governments, who may delegate this power to Conservators as regards the management of Ranges.

Classification of establishments.

10. The permanent establishment shall include all officers of whatever rank, who are required for the ordinary administration of the forests, and who are employed for the whole year and year after year. Their salaries will be charged under the appropriate sub-heads of B. I.

The temporary establishment comprises officials who are required to strengthen for a time the permanent staff, and their pay and allowances will be charged to the appropriate sub-heads under A and B.

The pay of labourers will be shown in the Daily Labour Bills and charged to the appropriate sub-heads.

Permanent establishments.

11. The Government of India will, for each province or Conservator's charge, sanction separately the number of Sub-Assistant Conservators and their rates of pay, and a monthly maximum amount for the remainder of the executive, protective and office staffs; and it will rest with Local Governments, within the limits of these monthly maximum amounts, to sanction such permanent forest and office establishments below the rank of Sub-Assistant Conservator, or such re-distributions between these establishments, as may be necessary. Local Governments may delegate this power to Conservators. The amounts sanctioned will be for pay only, and will not include travelling or horse allowances.

Temporary establishments.

12. All temporary establishments require the sanction of the Local Government, which must be given for a fixed period, in no case to exceed twelve months. If the pay of any person amounts to Rs. 100 or more, the previous sanction of the Government of India is required. The sanction for temporary establishments lapses with the provision made in the budget grant for the work on which the temporary establishments are employed.

The sanction of the Local Government to the entertainment of any particular temporary establishment may, if considered expedient, be given to a monthly maximum amount, and it may be left to the Conservator to make such alterations as he may from time to time find necessary in the scale of such establishment. But the sanction will in each

case specify distinctly the dates from and to which the establishments are to be entertained, and the budget sub-head to which their cost should be charged.

Budget heads to which temporary establishments should be charged.

13. Temporary forest establishments will be charged to the proper sub-head under A. Conservancy and Works. Those employed on timber operations will be charged to head "A. I.—Timber and other produce removed from the forests by Government agency;" and those entertained for the collection of revenue derived from timber and other produce removed from the forests by consumers or purchasers will be entered under A. II.

Persons entertained as a temporary measure for the protection of forests from fire may, under the authority of the Conservator, be regarded as day-labourers. It will, however, rest with Local Governments, either in particular cases or generally in a province, to require that the men employed upon this duty shall be classed among temporary establishments, and shall, as such, be subject to their sanction under the rules.

Temporary office establishments will be charged to sub-head B. I.*d.*

Local Governments will inform the Comptroller and Auditor General of any orders passed under this and the two preceding sections.

Persons temporarily employed not entitled to leave of absence.

14. Persons employed in temporary establishments are not entitled to leave of absence, nor does their service count for pension, unless the post which they hold is subsequently converted into a permanent appointment.

Forest officers not to trade, &c.

15. Except with the permission in writing of the Local Government, no Forest Officer, not being a Native of India, shall acquire or continue to hold cultivated land, or land intended to be cultivated, or forest land, in any province to which he is temporarily or permanently posted, or with the administration of which he is concerned.

In the case of Forest Officers who are Natives of India, and who may possess landed property, ancestral or other, or acquire land, it will be sufficient that a detailed report of the situation, nature, and extent of such property be furnished to the Conservator, who will, under the control of the Local Government, pass such orders as may be necessary.

GENERAL—*concluded.*

Except with the permission in writing of the Local Government, no Forest Officer shall, as principal or agent, trade in timber or other forest produce, or be or become interested in any lease of any forest or in any contract for working any forest, whether in British or Foreign territory.

Unless specially authorised by the Local Government, Forest Officers must abstain from any investment (though of itself unobjectionable) which interests them privately in affairs or undertakings with which their public duty is in any way connected.

Generally it is a rule of service that no Forest Officer is permitted to engage in any speculation or mercantile transaction of such a nature as to engross his attention and divert it from his public duty, or such as to give rise to a belief that his official position may have had influence by obtaining favourable terms or otherwise in respect of such transactions.

The above provisions apply to officers of all classes and grades.

Part II.—Organization of the Staff.

(A).—Controlling Staff.

Inspector General.

16. The Inspector General is attached to the Secretariat of the Home Department, to assist the Government of India in dealing with the Forest business which comes before it. He also controls the Forest Survey and Working Plans Branches, and the Forest School at Dehra Dún. He is assisted by the Assistant Inspector General.

Correspondence with Conservators and Local Governments.

17. The Inspector General may correspond officially with Conservators on professional subjects, including the preparation of Working Plans, and on any other matters which do not involve questions of administrative or general policy. Except as provided in Section 64, no *instructions*, however, will be issued in the course of such correspondence.

The Inspector General may write to a Local Government with reference to any professional matter, and he may, when on inspection tours, submit reports or notes on the forests visited, either direct or through the Government of India.

Generally, the Inspector General may submit to the Government of India reports or notes under his own signature, on any question connected with the administration and management of the forests in any province, to be dealt with in such manner as may be approved by the Government of India.

The correspondence of the Inspector General will be recorded in monthly volumes of Proceedings, copies of which will be forwarded to the Government of India and to all Local Governments and Conservators. In addition, copies of letters on important matters will, whenever necessary, be forwarded at once to the Government of India or to the Local Government, as the case may be.

Inspection of Conservators' and Divisional Offices.

18. The Inspector General will, whenever it shall appear desirable, inspect the Conservators' and Divisional Offices, and will submit reports on them to the Local Governments, to the Comptroller and Auditor General, and to the Government of India.

Part II. ORGANISATION OF THE CONTROLLING STAFF—*continued.*

Director of the Forest School, and the Superintendent of Forest Surveys.

19. The Director of the Forest School and the Superintendent of Forest Surveys are subordinate to the Inspector General, who arranges for the management of the Forest School in consultation with the Government of the North-Western Provinces and Oudh, in which province the forests set aside for teaching are situated. Application for the services of the Forest Survey staff must be made to the Inspector General, who will, if necessary, obtain the orders of the Government of India on the application.

Conservators.

20. Subject to the Local Government to which he is subordinate, the Conservator has the general control of forest matters in a province or in part of a province. The forests under his charge are arranged in divisions, ranges, and beats, as detailed in Section 9.

First appointments to the controlling staff.

21. First appointments to the controlling staff of the Forest Department will be given—

1st—Under covenant with Her Majesty's Secretary of State for India to candidates who have received a professional training, either under the regulations which may from time to time be laid down by Her Majesty's Secretary of State, or in such other manner as may be approved by him.

2nd—In so far as the candidates mentioned in the first clause are not sufficient to fill existing vacancies, under the orders of the Governor General in Council, to Sub-Assistant Conservators of special merit and of not less than five years' service in that class.

Such appointments will, as a rule, be made to the 3rd grade of Assistant Conservators, and officers so appointed will be placed on one of the following provincial lists:—

(i) Bengal and Assam.
(ii) North-Western Provinces and Oudh, with Ajmere.
(iii) Punjab, with Biluchistan.
(iv) Central Provinces and Berar, with Coorg.
(v) British Burma, with the Andamans.

Promotions to 2nd and 1st grades of Assistant Conservators.

22. Assistant Conservators of the 3rd grade will be eligible for promotion on their Provincial list successively to the 2nd and 1st grades of Assistant Conservator, on their passing the examinations and obtaining the needful certificate of qualification from the Conservator prescribed in Section 53 (iii) and 53 (iv), respectively.

Promotion will not necessarily be given immediately on passing, or solely in consequence of passing, the examina-

tions: the merits and qualifications of each officer will also be taken into consideration. An officer who, having been brought up in India, has had exceptional facilities for passing in the vernacular, should not necessarily be promoted so as to supersede others who have not had the same facilities, and whose qualifications may in other respects be equal or superior.

No officiating promotions to the 2nd grade of Assistant Conservators.

23. As the numbers in the 2nd and 3rd grades of Assistant Conservators are not fixed, officers may be promoted substantively from the 3rd to the 2nd grade on qualifying, or at any subsequent period, irrespective of the numbers in each of the two grades, but no officiating promotions will be made to the 2nd grade of Assistant Conservators. Promotions beyond the 2nd grade of Assistant Conservators will be regulated by vacancies.

Promotions from the 3rd grade of Assistant Conservators up to the 2nd grade of Deputy Conservators.

24. Promotions from the 3rd grade of Assistant Conservators up to and including the 2nd grade of Deputy Conservators, whether permanent or temporary, will be made by Local Governments. In the case of officers on the Bengal-Assam List, such promotions will be made by the Lieutenant-Governor of Bengal in consultation with the Chief Commissioner of Assam. Similar promotions on the Central Provinces-Berar-Coorg List will be made by the Chief Commissioner of the Central Provinces in consultation with the Resident at Hyderabad, and the Chief Commissioner of Coorg. Should any difference of opinion arise as to the promotions to be made, the case should be reported for the decision of the Government of India.

Promotions from the 2nd to the 1st grade of Deputy Conservators, and the appointment and promotion of Conservators and the Special Officers.

25. Promotions from the 2nd grade to the 1st grade of Deputy Conservators, the appointment and promotion of Conservators, and the appointment or promotion of the Special Officers mentioned in Section 7, whether permanent or temporary, will be made by the Government of India. Such officers may be selected from any list, irrespective of the province in which the vacancy exists. The Government of India may delegate to any Local Government the power of promoting Deputy Conservators of the 2nd grade to the 1st grade.

The Assistant Inspector General will be appointed for a term of two years, but will be eligible for re-appointment at the end of that term.

To enable the Government of India to select officers for promotion in these cases, Local Governments should submit, immediately after the Annual Progress Report of the Forest Department has been reviewed by them, the names of any officers whom they may consider deserving of advancement.

Promotion not regulated by seniority alone.

26. In the absence of properly qualified officers in the higher grades, junior officers will, subject to the limitation contained in the last clause of Section 22, be eligible for promotion.

Promotion will not be given, and cannot under any circumstances be claimed, on grounds of seniority alone.

Reduction and dismissal of gazetted officers.

27. In cases of misconduct, Local Governments may reduce Deputy Conservators to the class of Assistant Conservators, and Deputy or Assistant Conservators to a lower grade in the same class. The reduction of Conservators and of officers holding any of the special appointments to a lower grade or class, and the removal of Conservators and Deputy or Assistant Conservators from the controlling staff, will rest with the Government of India.

Reduction to lower class or grade.

28. When a Forest Officer is reduced to a lower class or grade, his name will, as a rule, be placed at the bottom of the list of officers of that grade; but should the Local Government under which the officer is serving desire, in any special case, that the officer degraded be placed in any other position in the lower grade, the fact should be stated in the order reducing the officer.

Resignation and retirement on pension.

29. The Government of India alone has the power to accept the resignation of officers of the controlling staff.

Notifications to be supplied to the Government of India.

30. The fact and date of retirement of officers in all grades of the controlling staff should be specially reported to the Government of India, and that Government should also be furnished with copies of all notifications issued by Local Governments which refer to the promotion or reduction, whether permanent or temporary, of officers, or to the grant of leave.

Transfers from one province to another.

31. Transfers of officers below the rank of Conservator, from one province to another, will only be made in exceptional cases, but the Government of India reserves to itself the right of transferring officers from one province to another. When an officer is transferred from one province to another

at his own request, such transfer will ordinarily carry with it the condition that his name shall be placed on the list of his new province at the bottom of the grade or class to which he belongs.

Postings and transfers within a province.

32. Postings and transfers of officers of the controlling staff within a province will be made by the Local Government.

Leave of absence.

33. Leave of absence may be granted by Local Governments to officers of the Forest Department under the rules applicable to the branch of the service to which such officers belong. In dealing with applications for leave, Local Governments will take into consideration the fact that the staff allotted to each province cannot, as a rule, be augmented by the Government of India, in order to provide substitutes for officers on leave. Local Governments will also attach due weight to the circumstance that work in many forests is confined to particular seasons of the year, and that the public service suffers when Forest Officers take leave during the working season.

(B).—Executive Staff.

Forest Rangers.

Appointment of Forest Rangers.

34. The class of Forest Rangers will be recruited by the appointment of—

(i) Candidates who have obtained the Ranger's certificate at the Forest School, Dehra Dún.	Under the order of the Conservator.
(ii) Candidates who have obtained the Forester's certificate at the Forest School, Dehra Dún, and who have afterwards rendered not less than two years' satisfactory service as Foresters.	

The rules under which candidates are admitted to the Forest School will be found in Appendix I of this Code.

(iii) Subordinates who have earned such promotion by faithful and meritorious service, and Native Non-Commissioned Officers of Her Majesty's Army, who have entered the Forest Department under the orders contained in Appendix II of this Code.	Under the order of the Local Government.

Sub-Assistant Conservators.

Appointment of Sub-Assistant Conservators.

35. The class of Sub-Assistant Conservators will be recruited—

(i) ordinarily by the promotion of Forest Rangers, and
(ii) by the occasional appointment of applicants who are not in the Forest service.

Eligibility of Forest Rangers for promotion to the class of Sub-Assistant Conservators.

36. Forest Rangers who have received the Ranger's certificate at the Dehra Dún Forest School, and who have rendered not less than five years' satisfactory service as Rangers, either before or after going through the school course, are eligible for promotion to the class of Sub-Assistant Conservators. In exceptional cases, Forest Rangers who were members of the Forest Department on the 1st December 1881, and who, though they have not obtained the Ranger's certificate, have done long and specially good and faithful service, including a term of not less than five years as Forest Ranger, and who possess a sufficient general education, including a knowledge of English, may be promoted to the class of Sub-Assistant Conservators. All such promotions may be made by Local Governments without previous reference to the Government of India.

Occasional appointment to the class of Sub-Assistant Conservators of candidates who are not in the Forest service.

37. Candidates who are not in the Forest service can only be appointed to the class of Sub-Assistant Conservators with the previous sanction of the Government of India. Such candidates should personally submit their applications to the Conservator of the province or circle in which they propose to serve, or to the Director of the Forest School, Dehra Dún. Candidates will, as a rule, only be accepted if they are above 18 and below 25 years of age.

Qualifications required of candidates who are not in the Forest service.

It will be the duty of the Conservator, or the Director of the Forest School, as the case may be, to satisfy himself that the candidate has active habits, fair powers of observation, and sense of locality, and such other qualifications as are necessary to make him a useful Forest officer.

If the Conservator is satisfied that the candidate is likely to be a useful officer in the class of Sub-Assistant Conservators, he will submit the application and connected papers, accompanied by a report, to the Local Government.

ORGANIZATION OF THE EXECUTIVE AND PROTECTIVE STAFF—*continued.* Part II.

Documents to be submitted by candidates who are not in the Forest service.

38. Candidates for the appointment of Sub-Assistant Conservator, who are not in the Forest service, must submit the following papers:—

(i) A statement of their names and parentage, and a birth certificate or other satisfactory evidence of their age.

(ii) A medical certificate of good health and constitution, including good eye-sight and hearing, signed by a Presidency Surgeon or the Civil Surgeon of the station nearest to their place of residence.

(iii) A certificate of having passed the First Arts examination at one of the Indian Universities, on the English side, or such other examination of an equal standard as the Conservator or the Director of the Forest School may consider sufficient.

(iv) A certificate of having passed the examination in one of the principal languages of the province, by the lower standard.

(v) A certificate of qualification in surveying by the lower standard, as laid down in Section 52 of this Code.

Conservators are prohibited from forwarding the applications of candidates who have not complied with all conditions as prescribed.

Appointment of candidates admitted under Section 37.

39. Candidates admitted under Section 37 may be appointed Sub-Assistant Conservators, on probation, for a period of not less than two years, and they will ordinarily be deputed to the Dehra Dún Forest School for such period as may be considered necessary in each instance. At the close of the period of probation they may, if they have given satisfaction, be confirmed by Local Governments. Any Sub-Assistant Conservator on probation, who is found unsuitable or not sufficiently qualified for the work of the Forest Department, or who fails in any way to give satisfaction, will be liable to summary removal.

(C).—Protective and Office Staff.

Appointment of protective officers and members of office establishments.

40. Appointments, the salary of which is less than Rs. 15 a month in each case, will ordinarily be filled under the orders of the Divisional Officer. All appointments to the class of Foresters, or of members of office establishments, carrying a salary of Rs. 15 a month or more, will be filled by the Conservator.

(D).—General.

Promotions in the executive and protective staff.

41. Promotions of executive and protective officers will be made as follows:—

(i)	Forest Guards from grade to grade . .	By the Divisional Officer.
(ii)	Forest Guards to the class of Foresters Foresters from grade to grade . . . Foresters to the class of Rangers, if they have qualified under Section 34 (i) and (ii) . . . . . . Forest Rangers from grade to grade .	By the Conservator.
(iii)	Foresters to the class of Rangers, if they are considered qualified under Section 34 (iii) . . . . . . Rangers to the class of Sub-Assistant Conservators . . . . . . Sub-Assistant Conservators from grade to grade	By the Local Government.

Suspension and dismissal of executive and protective officers.

42. Any member of the executive or the protective staff may, pending the orders of the Conservator, or of the Local Government, when required, be suspended by the Divisional Officer.

Executive and protective officers may be reduced or dismissed as follows:—

(i)	Forest Guards	By the Divisional Officer.
(ii)	Foresters and Forest Rangers . .	By the Conservator.
(iii)	Sub-Assistant Conservators . . .	By the Local Government.

In cases of reduction or dismissal of Forest Guards, when the offence is such that it may be made the subject of a criminal prosecution, the case will be reported to the Conservator for determination whether a prosecution should be instituted.

Promotion, reduction, or dismissal of members of Office establishments.

43. The promotion, reduction, or dismissal of members of the Office Staff will be regulated as follows:—

(i)	If the pay of the officer is less than Rs. 15 a month	By the Divisional Officer.
(ii)	If the pay of the officer is Rs. 15 a month or more	By the Conservator.

Modification of powers of Conservators and of Divisional Officers.

44. The Local Government may, should it think fit to do so, modify the rules laid down in Sections 41 to 43, by increasing or diminishing the powers of Conservators or of Divisional Officers with regard to the appointment, promotion, and dismissal of members of the executive and protective staff.

Fines of officers.

45. Divisional Officers have the power to fine, to the extent of one month's salary, any member of the protective or office staff serving under them. Fines inflicted on Rangers and Sub-Assistant Conservators require the previous sanction of the Conservator.

Gazetting of Sub-Assistant Conservators.

46. The appointment, promotion, reduction, and dismissal of Sub-Assistant Conservators will be notified in the Government Gazette.

Allowances when acting in a higher class or grade.

47. The allowances of Forest officers of all classes and grades, and of office establishments acting in a higher class or grade than their own, are regulated by the provisions of the Pay and Acting Allowance Code (published by the Government of India in the Department of Finance and Commerce).

Part III.—Examinations.

Examinations to be passed by Forest Officers.

48. Forest Officers will be required to pass examinations in the following subjects :—

(A) Languages.
(B) Land Revenue.
(C) Forest Law.
(D) Surveying.

The examining board will be appointed by Local Governments, and it should, whenever practicable, include a Forest Officer.

(A).—Languages.

Principal and Optional languages.

49. For the purposes of this Code languages are divided into :—

(i) Principal.
(ii) Optional.

The following statement shows the languages held to be "principal" in each province :—

No.	Province.	Principal languages.
1	Bengal	Bengali. Hindustani.
2	North-Western Provinces and Oudh	Hindustani.
3	Punjab	Hindustani.
4	Central Provinces	Hindustani.
5	British Burma	Burmese.
6	Assam	Assamese. Bengali.
7	Coorg	Canarese.
8	Ajmere	Hindustani.
9	Berar	Hindustani. Marathi.

There will be a lower and a higher standard of qualification, and the examinations will be conducted in accordance with such rules as may from time to time be promulgated by Local Governments with the previous sanction of the Government of India.

In the case of those provinces in which two languages are entered as "principal," the Conservator may, with the sanction of the Local Government, prescribe in which of the two languages any officer will be required to pass. Instead of passing by the higher standard, an officer may, under the same authority, pass by the lower standard in two principal languages of the province in which he is serving.

(B).—Land Revenue.

50. The examination will be written and oral. The written examination will comprise not less than six questions on the laws and subjects discussed in Baden-Powell's "Land Revenue. Systems and Land Tenures of British India," Book I (Introductory) and the chapters which refer to the system of the province in which the officer is serving. Land Revenue.

(C).—Forest Law.

51. The examination will be similar to that in Land Revenue, the questions being on the laws and subjects discussed in Baden-Powell's "Jurisprudence for Forest Officers," Parts I to IV. Forest law.

N.B.—The study of part V "The Civil Law as related to Forest Administration" should be urged upon Forest Officers, but it is not considered desirable at present to extend the prescribed examination to this Part.

(D).—Surveying.

52. There will be two standards of qualification in surveying, the "lower" and the "higher." Surveying.

The examination by the *Lower Standard* will be as follows:—

(i) A circuit round an area of not less than two square miles of flat country to be traversed with a prismatic compass and chain, the bearings, distances, and offsets to be recorded in a field-book, and to be plotted on a scale of not less than 8 inches=1 mile. The roads, paths, streams, houses, and other topographical features to be filled in by plane-table and chain. If the officer conducting the examination certifies that no plane-table is available, the interior detail should be filled in by prismatic compass and chain.

(ii) A line not less than one mile in length to be levelled throughout from both ends, and the sections to be afterwards plotted on a scale of 8 inches=1 mile for horizontal distances and not less than 20 feet=1 inch for vertical distances.

(iii) Calculation of areas from maps.

Whenever possible, the examination will be conducted by the Superintendent of Forest Surveys. Officers who cannot present themselves for examination before him may be examined by an officer of the Public Works Department not under the rank of an Executive Engineer, or by an officer of the Survey Department not under the rank of a Deputy.

Superintendent; and in this case the examining officer will forward the map and field-book to the Superintendent of Forest Surveys, with a certificate that the work is *bonâ fide* that of the officer under examination, and that it has been done under the Examiner's supervision. He will also certify that the candidate is able to calculate areas from maps.

The Superintendent of Forest Surveys will, if he considers these documents satisfactory, grant a certificate and will send it, as well as the map and field-book, with his remarks, to the Conservator concerned.

Officers who may be possessed of greater skill than is required by the conditions for the lower standard may be permitted to show it by the addition of hill-shading or the survey of a piece of intricate or mountainous country.

Certificates of qualification by the *higher standard* may be granted by the Superintendent of Forest Surveys to officers who have, under the orders of the Government of India, been attached for instruction to the Survey Branch of the Department. This certificate may be granted by the Superintendent of Forest Surveys to Forest officers proficient in the following branches of surveying, *viz.*:—

In the Field.

1. Survey with the chain only.
2. Survey with prismatic compass and chain, and plot by angles and distances.
3. Traverse with chain and circular protractor.
4. Traverse with theodolite, chain, and clinometer.
5. Connection of traverses with trigonometrical stations.
6. Triangulation.
7. Survey with plane-table and chain.
8. Survey of hilly ground with plane-table (to include the fixing of ridges and streams, and the production of an intelligible map).

In Office.

1. Reducing and enlarging a map by squares and triangles.
2. Use of the pentagraph.
3. Use of the planimeter.
4. Methods of calculating areas roughly.
5. Computation of traverses.
6. Reduction of distances from clinometer readings.
7. Drawing up a chart from numerical data.

Forest Officers who have obtained the certificate of qualification by the higher standard in the manner prescribed, will receive an allowance of Rs. 500.

EXAMINATIONS—*continued.*

(E).—General.

53. The tests and qualifications required for appointment to the Forest Department and for subsequent promotion are as follows:— Tests and qualifications for appointment to the Forest Department and for subsequent promotion.

(i) *Forest Ranger.*—Candidates who are not natives of the province will be required to pass, before appointment, in a "principal" language of the province by the lower* standard.

(ii) *Sub-Assistant Conservator.*—Candidates must have passed by the lower standard* in a "principal" language of the province and by the lower standard in surveying.

N. B.—The Forest Ranger's certificate obtained at the Dehra Dún Forest School includes the passing by the lower standard in surveying.

(iii) *Assistant Conservator of the 2nd grade.*—Before promotion to this grade an officer must have passed the examination in a "principal" language of his province by the lower standard, and he must have obtained a certificate from the Conservator that he is competent to hold charge of a Forest Range.

(iv) *Assistant Conservator of the 1st grade.*—Before promotion to this grade an officer must have passed the examinations in a "principal" language of his province by the higher standard (or in two principal languages by the lower standard), in forest law, and in the land revenue system of his province, and he must have obtained a certificate from the Conservator that he is competent to hold charge of a Forest Division.

54. The certificates of qualification for promotion to the higher grades of Assistant Conservators shall be in the following forms:— Forms of certificates for promotion to the higher grades of Assistant Conservators.

(i) "I certify that Mr. *A. B.*, Assistant Conservator of Forests of the 3rd grade [or 2nd grade], has passsed the prescribed examination for the lower standard [or the higher standard] in the* _____ language, [and in the elements of law and of the land revenue system of† _____.]"

(ii) "I certify that I consider Mr. *A. B.*, Assistant Conservator of Forests of the 3rd grade [or 2nd grade], fully competent to hold charge of a Forest Range [or a Forest Division].

(*Signature.*)

Conservator of Forests, _____."

Dated the _____

* Here enter the language or languages in which the officer has passed.

† Here enter the name of the province.

* There being three standards of qualification in Burmese, Forest Rangers and Sub-Assistant Conservators in Burma are required to have passed only by the lowest of these,—th elementary standard.

EXAMINATIONS—*continued.*

The Conservator may grant the second of these certificates as soon as he considers an officer fit to hold charge of a Forest Range [or a Forest Division], even although such officer may not have then passed in the vernacular, in the elements of law, or in the land revenue system of the province.

Optional languages.

55. It will be optional for an officer of the Forest Department to pass in one or more of the other languages or dialects spoken in the whole or a portion of the province in which he is serving, provided that he shall first obtain the permission of the Local Government,* who will decide whether the language in which he proposes to pass is one the acquisition of which will be useful to him, and likely to increase his efficiency in the department.

Allowances for passing in Native languages.

56. No reward will be granted to an officer of the Forest Department for passing an examination in a vernacular language in which it was necessary for him to pass in order to qualify for promotion under Section 53.

Subject to this condition, Forest Officers of the rank of Sub-Assistant Conservator and upwards will be entitled to the following Munshi allowances:—

Rs. 180 for passing in Hindustani by the lower standard, or in any other "principal" language (except Burmese) by an equivalent standard.

Rs. 250 for passing in Burmese by the lower standard.

Rs. 360 for passing in Hindustani by the higher standard.

Rs. 500 for passing in any other "principal" language by the higher standard.

} Subject to a deduction of any allowance already drawn for passing in the same language by the lower standard.

For passing in any "optional" language, under the sanction of the Local Government, as provided in Section 55, such allowance or reward will be given as may be sanctioned for officers of the Forest Department by local or general rules.

Examination leave.

57. To enable officers holding the substantive appointment of Sub-Assistant Conservator or of Assistant Conservator to qualify themselves for passing the examinations prescribed in Section 53, examination leave for two

* Standing permission has been given in Burma to officers, who have passed the lower standard in Burmese, to pass in Karen.

periods of three months each may be granted to them, by the Local Government, at such times as may be found convenient, provided that the second period of three months shall not be given in the case of an officer who has not qualified for promotion to the 2nd grade of Assistant Conservator. Such examination leave may, if the test for which it has been granted is successfully passed, either during the leave or within three months after its expiry, count as duty qualifying for privilege leave and pension.

Examination leave may only be taken in India. It may not be granted previously to, or in continuation of, any other leave, excepting that privilege leave or leave on medical certificate may be taken in continuation of examination leave.

Leave allowance to be drawn as on privilege leave.

An officer on examination leave has a lien on his appointment (substantive or officiating), and is entitled to leave allowances as if he were on privilege leave.

Part IV.—Travelling Allowances.

Travelling allowances.

58. Officers of the Forest Department can claim travelling allowances only under the provisions of the Civil Travelling Allowance Code (published by the Government of India in the Department of Finance and Commerce).

Part V.—Use of Government Rest-houses.

Use of Government rest-houses.

59. When houses built or purchased by Government at head-quarter stations are occupied by officers and their families, rent should in all cases be charged, as prescribed in the orders of the Public Works Department, No. 18, dated the 18th March 1876.*

In regard, however, to rest-houses in the forests, at timber depôts, and in plantations, which are constructed for the purpose of affording shelter to officers during the rains and hot weather, in order to preserve their health and to enable them to travel rapidly from forest to forest at all times of the year, rent should not, as a rule, be charged, as these buildings are only occasionally used for a short period whenever the work may require the presence of an officer.

In some cases a rest-house is used as a residence by the Forest Officer in charge during the greater portion of the year. In this, and in any other doubtful cases, the Local Government will decide whether rent shall be paid. It will be the duty of the Conservator to furnish the Superintending Engineer of the Circle with a list of the buildings for which rent should be charged, and with such other information as will enable him to fix the amount payable by the officers concerned.

**Extract from the orders of the Government of India, in the Public Works Department, No. 18, dated the 18th March 1876.*

RESOLUTION.—The Governor General in Council has been pleased to decide, as a general rule, that the rent to be recovered for the occupation of Government buildings from all Government officers other than those allowed residences free of rent, or for whom rents are fixed on a special scale under the sanction of some general arrangement or particular order of the Government, shall, in each case, be fixed by the Superintending Engineer of the Circle.

2. In fixing rents, the Superintending Engineer will so calculate that the rent shall cover interest at 4½ per cent. on the actual or estimated capital cost of the property, in addition to a fair allowance for risks and for the average cost of repairs.

CHAPTER II.

MANAGEMENT AND WORKING OF THE FORESTS.

Part I.—General.

Detailed record of reserved forests.

60. In each division a book will be kept containing a register of reserved forests (Form No. 1). A copy of this book will be deposited in the Conservator's Office.

All additions or other changes will be entered in the book as soon as they have been notified in the Government *Gazette*.

Not later than the 1st May in each year a copy of all entries made during the year will be forwarded to the Conservator, by whom they will be entered in his copy of the register of reserved forests. The Conservator will, not later than the 1st June in each year, forward copies of all new entries to the Inspector General.

As far as practicable, a map of each reserve should be deposited in the Divisional, the Conservator's, and the Inspector General's offices.

Record and register of protected and other forests.

61. As far as the data are available, books similar to those prescribed in Section 60 for reserved forests will be kept up for protected forests, or for any other areas under the management of the Forest Department.

Annual plan of operations.

62. An "annual plan of operations" must be drawn up, in which the working of each forest for the year will be detailed. This plan will ordinarily be framed for the financial year, and it must be submitted to the Conservator with the budget estimates.

Wherever a working-plan has been framed, the annual plan of operations must be based upon the provisions of the working-plan. Where no working-plan exists, and until such plan is made, the annual plan of operations must be based on the general principles of forest conservancy; that is to say, the quantity of timber to be cut and of other material to be taken out of a forest must be fixed so as to secure the maintenance and improvement of the productive powers of the forest. Guided by these considerations, the annual plan of operations should provide for fellings, thinnings, export of

forest produce, the grazing of cattle, protection against fire, and the execution of works of reproduction and improvement.

Preparation of working-plans.

63. A working-plan shall be prepared for every reserved forest or a collection of reserved forests, as well as for all important protected or other forests under the management of the department. The preparation of the working-plans will be carried out by local agency and under the general or special orders of Local Governments; but in order to ensure that the plans are drawn up according to correct principles, the Inspector General will control their preparation, and he will afterwards watch their execution. The officers in charge of the local working-plans divisions will be subordinate to Conservators, who will consult the Inspector General on all important points connected with the arrangements of the work and the execution of the working-plans.

Directions regarding the technical part the preparation of working-plan may be issued by the Inspector General.

64. The Inspector General may issue, in the form of circulars or otherwise, directions regarding the technical part of the preparation of working-plans; but if he has reason to disapprove of the proceedings on any other point, he will address the Local Government with a view to the issue of such orders as may appear advisable. Any difference of opinion between the Inspector General and the Local Government will be referred for the orders of the Government of India. All such correspondence will be recorded in the monthly volumes of Proceedings of the Inspector General.

Working-circle.

65. The area to which the provisions of a working-plan apply is called a "working-circle." The extent of a working-circle must depend on the special requirements of each case. Thus, a working-circle may comprise several beats, a range, several ranges, and sometimes even several divisions. But in all cases it is desirable that its boundaries should coincide with the limits of administrative charges.

Sub-divisions of working circles.

66. Working-circles will ordinarily be divided into "blocks" and "compartments."

Blocks.

"Blocks" are main divisions. Where a mass of forest is divided into several blocks, their boundaries will, according to circumstances, either be natural features—such as streams, spurs, or ridges—or artificial lines, such as roads or rides. The boundaries of blocks may conveniently be made

to coincide with the boundaries of administrative charges, such as ranges or beats.

Compartments. Blocks will ordinarily be divided into "compartments," which will be the units of working. Differences of vegetation, quality of soil, &c., existing within one compartment, may necessitate a further division into sub-compartments.

Designation and numbering of blocks and compartments. **67.** "Blocks" should always be indicated by local names and by Roman numbers, "Compartments" by Arabic numbers, and "Sub-compartments" by small letters added to the number of the compartment: thus—

"IV, 18, c," would indicate Block No. IV, Compartment No. 18 and Sub-compartment c.

General rules for the preparation of working-plans. **68.** The working-plan will be based upon the present condition of the forests, and it will deal with all points connected with their management and improvement, amongst which the following are the most prominent:—

(i) Calculation of the growing stock.
(ii) Calculation of the annual increase.
(iii) Calculation of the quantity of material to be removed, annually or periodically, with due consideration of the production of the forest and of the demand.
(iv) Arrangements for the re-stocking of all cleared areas. (Natural reproduction, sowing and planting, protection against fire, grazing, &c.)

The accuracy or minuteness of the working-plans will depend on the demands which are made on the forests, the nature and value of the produce removed from them, and the other purposes which they are to fulfil.

Where the demand equals, or even exceeds, the possible yield, working-plans must be prepared with the greatest minuteness, and everything must be arranged so as to obtain the highest yield which the forest is capable of returning under the most careful management. Where, on the other hand, the demand is as yet below the ordinary capability of the forest, a more rough and expeditious procedure may be followed.

With a view to bringing all important forests, as soon as possible, under systematic management, the first working-plans may be of a simple description and based on such data as may be readily obtainable, to be substituted by more accurate

plans, as the detailed information required for their preparation becomes available.

Procedure when a working-plan has been drawn up.

69. When a working-plan has been drawn up, the Conservator will submit it to the Inspector General, who will forward it, with his opinion and remarks, to the Local Government. The latter will then pass orders on it, and submit it, with the orders, to the Government of India, either for record or for orders, as each case may require. No deviation from an approved working-plan will be permitted without the previous orders of the Local Government, which will, if necessary, consult the Inspector General before passing such orders, and afterwards communicate to him all approved changes.

Control of working.

70. For the control of the working of all forests for which working-plans have been prepared, the following Control Books will be kept up:—

(1) Register of yield (Form No. 2).

(2) Record of works of reproduction and improvement (Form No. 3).

(3) Forest Journal.

Register of yield.

The first part of Forms Nos. 2 and 3 "Provisions of Working-plan" will be filled in yearly from the general provisions of the working-plan. The second part "Result of Operations" will be filled in as the work proceeds, the entries in Form No. 2 being made in a subsidiary form monthly from Forms Nos. 4, 5, 10, and 12, and from that which may be prescribed by Conservators under Section 87. The subsidiary form will be totalled at the close of the financial year, and the result entered in the Control Book.

In the case of fellings being below the quantity permitted to be removed under the working-plan, the balance will be brought forward in red ink, as the balance available to be removed in the following year, in addition to the regular provision for that year. Should the fellings have exceeded the provisions of the working-plan, the authority under which such excess has been permitted should be quoted in the column of "Remarks." If so ordered, such excess will be deducted from the fellings of future years.

Chap. II. Management and Working of the Forests.

Part I. GENERAL—*concluded.*

Record of works.

The record of works of reproduction and improvement will detail all steps taken towards fire conservancy, cutting of creepers, planting and sowing, production of lac, erection of buildings, opening of communications, &c. Should the prescribed works not be completed during the year, the balance left undone will be entered, in red ink, in Form No. 3, as work to be carried out during the following year, in addition to the regular provisions of the working-plan.

Forest Journal.

In the Forest Journal will be recorded all noteworthy occurrences which bear on the management and improvement of the forest, more particularly on the preparation of working-plans.

Similar registers will be kept up for forests for which no working-plans have as yet been framed; in the case of reserved forests, or demarcated protected forests, for each forest or group of forests, as may appear most convenient to the Conservator; and in the case of undemarcated protected forests, or unreserved forests, for each forest unit. The column "Provisions of Working-Plan" in Forms Nos. 2 and 3 will in such cases be left blank.

Plantation Journal.

Whenever plantations are made on a large scale, the Conservator may prescribe a separate journal for each plantation. In this book should be recorded the date of each inspection by a superior officer, and the observations made at each inspection.

Entries made in Forms Nos. 2, 3 and 36 to be submitted to the Conservator and the Inspector General.

71. Divisional Officers will, not later than the 1st May in each year, submit to the Conservator copies of all entries made during the previous financial year in Forms Nos. 2 and 3, as far as they relate to forests for which working-plans exist. The Conservator will enter the items in his Control Books, and will forward copies, not later than the 1st June in each year, to the Inspector General, accompanied by an annual abstract of Form No. 36 for each forest unit.

The Inspector General will transfer the entries to his Control Books, and if he notices any deviation from a sanctioned working-plan, he will draw the attention of the Local Government to it for the issue of the necessary orders, or he will submit the case to the Government of India, as may be required.

Part II.—Accounts of Timber and other Stock, of Stores, Tools and Plant, and of Live-stock.

Cuttings.

72. All trees felled or girdled by departmental agency under the system of selection fellings (by which, as a rule, only large and mature trees are cut) will be shown in Form No. 4. In the case of clearances and thinnings the fellings are, as a rule, at once converted into logs, scantlings, firewood, &c., without passing through Form No. 4. The produce of all fellings must appear in Form No. 5, except trees entered in Form No. 4, which have been disposed of before conversion.

Depôts.

73. Under the system of Government working, two classes of depôts will be established—

(i) Forest Depôts.
(ii) Sale Depôts.

It will rest with the Conservator to decide what localities shall be forest depôts* and which sale depôts.

Registers of Receipts and Issues in forest depots.

74. As the timber and other forest produce reaches a forest depôt, it will be shown in the Register of Receipts (Form No. 5), and on its despatch or disposal in the Register of Issues (Form No. 6). The Conservator will issue instructions whether all columns in these forms shall be filled up, or whether any may be left blank.

Registers of Receipts and Issues in sale depots.

75. In each sale depôt will be kept Registers of Receipts (Form No. 5), in which will be entered all stock as it arrives, and Registers of Disposal (Form No. 6) showing all stock sold or otherwise disposed of. Separate registers will be kept for—

(*a*) Timber, including drift and waif wood.
(*b*) Bamboos, fuel, and other forest produce.

Timber received in sale depôts to be measured and marked.

76. All logs and scantlings on reaching a sale depôt will be measured and marked in such manner as may be ordered by the Conservator. The number or measurement or both, as the case may be, of the logs and scantlings must be entered daily in the Register of Receipts, as they are taken charge of.

* In some cases special plots will be set aside "as forest depôts;" in others the areas where the fellings have been made will be considered "as forest depôts."

Sale-mark.

Logs and scantlings, when sold, will be marked with the sale-mark.

Monthly depôt returns.

77. The following returns will be submitted monthly from each forest and sale depôt to the Divisional Officer :—

Form No. 7.—Receipts and issues of timber and other produce.*
Form No. 8.—Sales of timber and other produce, including drift and waif wood.

A summary will be prepared from the returns submitted in Form No. 7 from each depôt in the division. Each description of produce will be grouped together, and the numbers and quantities will be totalled separately. The receipts and issues of forest depôts will be shown separately from those of sale depôts.

Form No. 8. Sales of timber, &c., collected by Government agency.

78. Form No. 8 will show the sales the proceeds of which are credited under revenue head I, and so much under head III as is obtained by the sale of confiscated drift and waif wood collected by Government agency.

The entries in this form will consequently comprise the following items :—

(*a*) Trees felled by Government agency, and written off in Form No. 4 as disposed of by sale.
(*b*) All disposals by sale of timber and other produce shown in Form No. 7, the totals for forest depôts and sale depôts being shown separately.

Form No. 9. Drift timber operations.

79. From divisions where drift timber operations are of sufficient importance, a return in Form No. 9 will be submitted to the Conservator. All items entered in the column "Transferred to Government Account" will appear in Form No. 5 in the same way as other Government timber.

Permits for timber or forest produce not brought to depot.

80. For all timber or other forest produce sold otherwise than from depôt, a permit must be given before any of the aforesaid produce can be removed by the purchaser. This permit (for which Form No. 15 is suggested) will, in general, only be issued after payment in full of all dues. Permit forms should be kept in bound books in duplicate, and should bear printed serial numbers. Annual numbers will be entered on all permits issued by the officer in charge of the range.

* The specimen Form No. 7 attached to the Code is filled up as a divisional return.

Taking stock in sale depôts.

81. The stock at each sale depôt must be counted periodically, at such intervals as the Conservator may direct, the depôt books being balanced at the time of counting. A special report of each taking of stock must be submitted to the Conservator.

Bill and Receipt Books.

82. A bill book (Form No. 13) may be used for lists of timber and other produce sold from depôts. On each transaction taking place, the bill may be given to the purchaser, while a copy is forwarded to the Divisional Officer, and the counterfoil will form the depôt copy.

A receipt book (Form No. 14) may also be used for receipts of price paid, to be given to purchasers.

Payment of revenue into treasuries.

83. All revenue received shall be paid into the treasury with as little delay as possible. Each remittance will be accompanied by the usual *chalan* form supplied by treasury officers, in duplicate; one copy will form the voucher to the entry in the cash book, and the other will be retained by the treasury officer.

Form No. 10. Return showin sales from forests of produce cut by purchasers.

84. All timber and other produce cut, collected, and removed from the forests by consumers and purchasers, will be entered in a monthly statement prepared in Form No. 10.

Form No. 10 will show the sales, the proceeds of which are credited under revenue head II, arranged and totalled in horizontal lines according to sub-heads, and so much of the revenue under head III as is obtained by the sale of confiscated drift and waif wood collected and removed by consumers or purchasers.

When leases are granted for certain fixed periods to collect produce, and the revenue is payable in instalments, an estimate should, whenever practicable, be made of the quantity of produce removed, and the total estimated quantity should be shown in Form No. 10 once only when the full amount of revenue has been received.

Form No. 11. Outstandings on account of revenue.

85. All items of revenue, including those shown in Forms Nos. 8 and 10, which are not fully realized during the month, will be entered in detail in Form No. 11 (Outstandings on account of revenue). The return for March in each year will be accompanied by a brief explanation of the circumstances under which each item of revenue that has been outstanding for twelve months remains unadjusted.

If any outstanding revenue becomes irrecoverable, the sanction of the Local Government should be obtained to its being written off; and when the sanction is received, the amount should be entered in Form No. 11, in red ink, in the column "Recoveries during the Month," a reference being made to the sanction under which the entry is made.

Form No. 12. Free grants of timber and other produce.

86. Timber and other produce may be granted free of charge under the sanction of the Local Government, who may delegate this power to the Conservator. Free grants exceeding Rs. 500 in value require the previous sanction of the Government of India.

All free grants will be entered in a register (Form No. 12).

Produce removed by right-holders.

87. Whenever practicable, produce removed by right-holders, or under privileges granted by Government, shall be shown in registers of such form as may be prescribed by the Conservator.

Form No. 16, Return of stores, tools and plant.

88. A return (Form No. 16) of stores, tools and plant will be submitted to the Conservator by Divisional Officers on the 1st April of each year.

Stores, tools and plant should ordinarily be classified as follows:—

(i) Surveying and other instruments.
(ii) Machinery.
(iii) Tools.
(iv) Office furniture.
(v) Tents.
(vi) Building materials, small stores, and house-fittings.
(vii) Miscellaneous.

Returns of live-stock.

89. In those Divisions where Government elephants or other cattle are kept, returns of live-stock, together with a statement of the cost of keep, and of the work on which they have been employed, will be submitted to the Conservator in such forms and at such times as may be prescribed by the Local Government.

Returns of elephants should show name, sex, age, height, and condition of the animals.

Annual return of elephants to Comptroller and Auditor General.

An annual return of all elephants belonging to the Department will be submitted to the Comptroller and Auditor General on the 1st of April by each Conservator, in the form prescribed by the Comptroller and Auditor General.

Sanction required before writing off valuable stores and live-stock.

90. No stores, tools, and plant, excepting petty articles, and no live-stock, nor any timber or other stock, may be written off the accounts of Divisional Officers without the Conservator's sanction, or when the value of the stores, animals, or timber exceeds Rs. 500, without the sanction of the Local Government.

Sales of forest produce, stores, tools, or plant.

91. No timber or other forest produce, and no live-stock, stores, tools, or plant, may be sold, except on receipt of cash payment in full at the time of delivery. The Conservator may, however, authorise Forest Officers of and above the rank of Forest Ranger, in exceptional cases, and under such conditions regarding time of payment as he may lay down, to effect sales without payment in full at the time of delivery. Every such transaction, if the value exceeds Rs. 500, should be reported to the Local Government; if the value exceeds Rs. 10,000, the previous sanction of the Local Government should be obtained.

Sales to public departments, with whom the accounts are adjusted by book transfer, are exempted from this rule. Exceptions may also be authorised by Local Governments in the case of special transactions with other purchasers.

CHAPTER III.

CASH ACCOUNTS.

Part I.—Classification of Revenue and Expenditure.

Classification prescribed under budget heads and sub-heads.

92. All revenue and expenditure will be classified in accordance with the arrangement of Form No. 17. The heads of expenditure are grouped under the two main heads "A—Conservancy and Works," and "B—Establishments."

Heads I., II., and III. under Receipts and Expenditure.

93. Heads I., II., and III. under Receipts and Charges correspond with each other. The sub-heads are intended to exhibit, as far as such is practicable, the income and expenditure on account of timber, wood, bamboos, and other descriptions of forest produce.

Receipts under the commutation system, in lump sums, for permission to remove several descriptions of forest produce, need not be allotted to the several sub-heads, but may be shown under the general head II.

The charges incurred on account of timber and other produce removed from the forests by consumers or purchasers cannot, as a rule, be shown separately under the different sub-heads, and therefore no attempt has been made to subdivide A. II.

Head IV. under Receipts and Expenditure.

94. Head IV. is intended to include the duty levied on foreign timber, and the share of the revenue from forests which are not managed by Government officers, but in which Government has a share or has certain other rights. The charges incurred on account of these heads should be entered under A. IV. (*a* and *b*).

Head V. under Receipts.

95. Head V. will include all revenue that cannot be correctly classified under heads I. to IV.

Head A. V.

96. It should be distinctly understood that heads I. and II., under Receipts as well as under Conservancy and Works, are intended to relate to all forests managed by Government. Revenue realised, or expenditure incurred on account of forests managed by Government, a certain share of the revenue of which is paid to other persons, as is the case in Hazara and Ajmere, will also be entered under these heads;

but in these cases the amount of such share in the revenue which is paid to shareholders should be debited to A. V. To the same head should also be charged the share of forest revenue paid to Khotes and Rakhwaldars in the Bombay Presidency, who are entitled to a share in the revenue of forests managed by Government.

Exception.—The payment of the Rajah of Hill Tipperah's share of the gross revenue, *less* his share of establishment charges, will be adjusted by deduction from the receipts of the year in which the payment is made.

97. Heads V., VI., VII., and VIII., under A—Conservancy and Works, have no corresponding heads under Receipts. Heads A. VI. and A. VII.

Head A. VI.—*Live-stock, stores, tools, and plant:*—

a.—Purchase of cattle.
b.—Feed and keep of cattle.
c.—Purchase of stores, tools, and plant.

Expenditure on account of hire of cattle, and repairs to stores, tools, and plant, will be charged under the appropriate head as part of the outlay on the work for which they are required.

Head A. VII.—*Communications and Buildings:*—

a.—Roads and bridges.
b.—Buildings.
c.—Other works.

The sub-head VII. *a* will include timber slides and tramways for forest purposes, &c., in case they are of a permanent character. Temporary structures should be charged under Timber expenses. In cases of doubt, the expenditure should be charged under A. VII. *a*.

98. Head A. VIII.—*Demarcation, improvement, and extension of forests:*— Head A. VIII.

a.—Demarcation.
b.—Compensation for land and rights.
c.—Surveys and working-plans.
d.—Sowing and planting.
e.—Protection from fire.
f.—Other works.

Under sub-head VIII. *a* will come all charges connected with the formation and maintenance of boundary lines, including the cost of Forest settlements. In many cases cleared lines serve as boundary lines,

CLASSIFICATION OF REVENUE AND EXPENDITURE—*continued.*

fire-protection lines, and export or inspection roads. The cost of clearing and maintaining such lines should be charged under VII. *a*, VIII. *a* or VIII. *e*, according to circumstances, but the entire cost should be charged under one sub-head only.

Sub-head VIII. *b* will include compensation for land taken up for forest purposes, as well as expenditure incurred in the settlement of rights and privileges.

Sub-head VIII. *c* will show the cost of all surveys, valuation surveys, enumerations, and other works connected with the preparation of Working Plans, including such extra establishment as is sanctioned for this purpose.

Sub-head VIII. *d* refers to all sowing and planting operations, whether they are undertaken for the purpose of forming plantations or of assisting natural reproduction. The expenditure incurred on preparing the ground previous to sowing and planting will be charged under this sub-head.

Sub-head VIII. *e* will show the cost of clearing and maintenance of internal and external fire lines, whether for the protection of natural or artificial forests. Such extra establishment as is sanctioned for this purpose, as well as the cost of suppression and extinction of fires which have broken out, wages of labour, rewards to villagers who have given meritorious aid, and so forth, should here be charged.

Sub-head VIII. *f* will include all general forest work, such as fencing and enclosing, thinning, pruning, lopping, and girdling useless trees, cutting creepers, and the like.

Head A. IX.

99. Head A. IX.—*Miscellaneous :—*

a.—Refunds.
b.—Law charges.
c.—Other charges.

Under the sub-head IX. *b* come stamps, fees, and costs connected with the institution or defence of cases in court.

Part II.—Budget Estimates.

Annual Budget Estimates.

100. Annual Budget Estimates will be prepared by Divisional Officers and submitted to the Conservator in Form No. 17. The Budget Estimate for the Province or Circle will be prepared by the Conservator in the same form, which will be arranged so as to show the figures of each division separately. It will be submitted, not later than the 1st October in each year, to the Local Government, which will add such remarks and pass such orders as it may consider necessary. The Local Government will forward the Estimate to the Government of India, through the officer entrusted with the audit of the accounts, *viz.*, the Comptroller and Auditor General or the Comptroller, Hyderabad, as the case may be, who will make such abstracts as may be required for the Civil Estimates.

The Budget Estimate should reach the Government of India not later than the 1st of November in each year.

Form of Budget Estimate.

101. Form No. 17 contains five columns, showing—

I.—The actuals of the past year.

II.—The original estimate of the current year, as sanctioned by the Government of India.

III.—The revised estimate of the current year.

IV.—The estimate of the ensuing year.

V.—Amendment by Local Government of the figures in column IV.

Figures to be entered in the Budget Estimate sheet.

102. The figures in column I., (Actuals) must have been verified by the Comptroller and Auditor General, or by the Comptroller, Hyderabad.

The figures in column II. will be the figures of the Budget Estimate for the current year, as sanctioned by the Government of India. Should that sanction deal with the figures by totals only, the distribution of such total amounts under heads and sub-heads, as approved by the Local Government, will be entered. Original grants will be shown in black ink, and subsequent modified grants in red ink; the latter will be explained in foot-notes, showing the original grant and the additions or deductions, with the authority sanctioning them.

The figures in column III., the Revised Estimate, will be based on the actuals of as many months of the current

year as may be available, and an estimate of the revenue and expenditure of the remaining months.

The figures in column IV., the Budget Estimate, represent the expected revenue and the proposed expenditure of the ensuing financial year, and they will be prepared according to instructions given in the sequel.

Detailed figures under each sub-head.

103. The figures of the estimate must be shown separately against each head and sub-head of the prescribed form, except in the cases referred to in Section 93. It is prohibited to introduce new sub-heads without the authority of the Government of India.

Sanction of Government of India to totals of main heads.

104. The sanction of the Government of India will usually be accorded to the totals of the general heads of the estimate as follows :—

Receipts.	Charges.

but in special cases, where it may seem necessary, the sanction will be in detail.

Distribution of allotments by Local Governments and by Conservators.

105. Except in such special cases, it rests with Local Governments to order the distribution of the total amounts allotted among main heads and budget heads, as the requirements of the service may demand. On receipt of the figures provisionally sanctioned by the Government of India, Conservators will prepare and submit to Local Governments an appropriation statement which, after sanction, will be transmitted to the auditing officer, *viz.*, the Comptroller and Auditor General or the Comptroller, Hyderabad, as the case may be.

In the appropriation statement, the figures under "Revenue" and "A—Conservancy and Works" will be entered in totals of budget heads, and the figures under "B—Establishments" in totals of budget sub-heads, for each division.

Subsequent transfers from one division to another, within the total amount sanctioned under each budget head for each circle, may be made by the Conservator. All other transfers require the previous sanction of the Local Government. All transfers must be intimated to the auditing officer.

It must be understood that the figures of the Revised Estimate cannot be accepted as a revised appropriation statement of the budget grant, unless it is distinctly stated in the orders of the Local Government that they shall be so accepted.

BUDGET ESTIMATES—*continued.*

Additional Budget Grants.

106. Applications for additional budget grants will not be complied with, except under special circumstances, which must be fully explained. Whenever it is possible, urgent wants should be met by re-appropriation from other heads, the amount being taken from provision made for works which may be deferred without injury to the public service.

Budget Explanatory Note.

107. The estimates will be accompanied by an Explanatory Note justifying the figures and detailing the nature and cost of the different operations on which expenditure is proposed and by a statement showing the sanctioned permanent establishments.

108. The "Budget Explanatory Note" should be divided into three chapters.

Chapter I, "Actuals."

Chapter I. will deal with the "Actuals" of the past year. Important deviations from the figures of former years should be explained, as well as important deviations from the Budget and the Revised Estimates of the past year.

Chapter II, "Revised Estimate" compared with Sanctioned Estimate.

Chapter II. will deal with the Revised Estimate of the current year, according to heads. When it differs from the Sanctioned Estimate, full explanations must be given, thus:—

Receipts.

Explanation of estimated Receipts.

I.—Timber and other produce removed from the forests by Government agency:—

a.—Timber.

	Rs.
Sanctioned Estimate	50,000
Revised „	120,000
Expected increase . .	70,000

due to favourable floods, which occurred in August last.

In Division B. 4,000 logs will be sold in excess of the estimate, and they are expected to realize Rs. 80,000.

In Division C. the work on the railway under construction was suddenly suspended, causing a falling off in the expected sales of sleepers amounting to Rs. 10,000.

BUDGET ESTIMATES—*continued.*

Expenditure.

Explanation of estimated Expenditure.

A. 1.—Timber and other produce removed from the forests by Government agency:—

a.—Timber.

	Rs.	Rs.
Sanctioned Estimate	40,000	
Revised „	50,000	
Increase . .	10,000	
Floating and landing 4,000 additional logs in Division B., at Rs. 4 per log . . .		16,000
Saving in conversion of 10,000 sleepers less than estimated		6,000
Net increase .		10,000

Chapter III. "Budget Estimate."

109. Chapter III. will be the justification in detail of the proposed revenue and expenditure for the ensuing year, and will be in the same form, taking up each head of the estimate *seriatim*, and showing the allotment of the estimate amongst the several divisions.

Receipts.

110. Under Receipts, the sources of revenue, the quantities of produce which it is proposed to remove, and the prices expected to be realised must be given.

"Ordinary" and "Capital" Expenditure.

As far as practicable, the Expenditure will be divided into "Ordinary" and "Capital."

"Ordinary" Expenditure.

"Ordinary" expenditure comprises the cost of all operations which are necessary to produce revenue, or which are concerned with the maintenance and the ordinary operations undertaken annually for the improvement of the forests. Thus the cost of timber operations, keep and feed of cattle, as well as annually recurring charges for forest improvement, protection from fire, &c., are "Ordinary" charges.

"Capital" Expenditure.

"Capital" expenditure, on the other hand, represents charges which do not recur annually, or which do not yield an immediate return. Capital charges frequently yield either no return at all for a series of years, or repay themselves only gradually in cash returns or in local benefits of another kind, such as the increase of the water-

BUDGET ESTIMATES—*continued.*

supply, protection against storms, erosion, landslips, and avalanches. Each proposal for such expenditure must be regarded in the nature of capital outlay, and must in the first instance be worked out in full detail, to show that all the measures have been carefully considered beforehand, and that the result is likely to be ultimately profitable to such a degree as to justify the outlay.

Items included under "Capital" Expenditure.

111. The following items come under capital expenditure :—

1.—Purchase of live-stock, stores, tools, and plant . . . . . A. VI.
2.—Construction of roads, tramways, bridges, houses, canals, timber slides . . A. VII.
3.—Purchase of land for plantations and forest purposes, and cash compensation for extinction of forest rights . . A. VIII. *b*
4.—Plantations, including extensive cultural operations . . . . . A. VIII. *d*

The necessary funds for works carried out under the supervision of the Department of Public Works will be provided in the budget of that Department. The cost of such works carried out under the supervision of Forest Officers will be debited against the budget of the Forest Department.

Details of works estimated to cost over Rs. 5,000.

112. Whenever the outlay on any one work or item within the year is expected to exceed Rs. 5,000, all needful particulars regarding such work or item must be entered separately in the Explanatory Note.

Justification of proposed expenditure in the "Explanatory Note."

113. Regarding the details that should be given in the Note in justification of the proposed expenditure, the following remarks are added for guidance.

A. I., Departmental timber operations.

114. *A. I.—Timber and other produce removed from the forests by Government agency :—*

a.—Timber.

Here the number of trees to be felled, according to the working-plans of the forests in each division, has to be entered; and when there is no working-plan, the grounds for proposing fellings to the extent estimated must be stated. The rate and cost of each operation, such as felling, logging, carting, floating, bringing into depôt, &c., &c., in cubic feet, or per log, or otherwise, must be given specifically. If it is proposed to cut up timber into planks or scantling, the estimated rates and cost must be specified.

BUDGET ESTIMATES—*continued.*

Officers in charge of public works should be communicated with, and asked to state their probable requirements. Provisions by mere guess-work are inadmissible. If definite information about the requirements of railways or other public works cannot be obtained in time, the estimate, both on the Receipts and on the Expenditure sides, should not take account of such work at all; but the Government of India will, if need be, sanction an additional grant on the necessary explanation being submitted.

A. VII., Communications and Buildings.

115. *A. VII.—Communications and Buildings :—*

a.—Roads and bridges.
b.— Buildings.
c.—Other works.

If previous sanction has not been obtained, a detailed estimate should accompany the budget.

A. VIII., Demarcation and improvement, &c.

116. *A. VIII.—Demarcation, improvement, and extension of forests :—*

a.—Demarcation.

It will be easy to explain what work in demarcation has been proposed, but it must be distinctly entered for each division, thus—

DIVISION A.

"Demarcation by a trench 3′ × 3′, masonry boundary pillars at 2,000 feet and intermediate pillars at 200 feet apart, of forest B and forest C, being an estimated length of 19 miles trenching, as follows :—

	Rs.
"Clearing jungle, at Rs. 3 per mile	57
Trenching, at Rs. 2 per 1,000 cubic feet	1,800
50 masonry pillars, at Rs. 12 each	600
500 intermediate pillars of piles of stone, with a stout post bearing serial numbers in the centre, at Rs. 2 each .	1,000
TOTAL . .	3,457"

It is not sufficient to say "so many miles of demarcation work are expected to be done during the year."

b.—Compensation for land and rights.

The reasons for which land is to be taken up, and the orders sanctioning the purchase of rights, must here be given. The budget entry will be such as—

	Rs.
"Plot of land of 25 acres belonging to inhabitants of A village in forest B, sub-division C, to simplify boundaries, at Rs. 20 per acre	500
To be paid to D, of village E, in lieu of right to graze 40 buffaloes in F forest	200
TOTAL . .	700"

BUDGET ESTIMATES—*continued.*

d.—Sowing and Planting.

The area to be sown or planted, the quantity of seed to be sown, or the number of seedlings to be planted, as well as the contemplated nursery works, shall be detailed.

e.—Protection from fire.

Under this head the means devised for keeping out fire, the cost of clearances and of temporary watchers, of rewards to villagers for assistance, &c., names of forests to be protected, with area, &c., will be given.

117. *A. IX.—Miscellaneous:—* A. IX., Miscellaneous.

a.—Refunds.

b.—Law charges.

c.—Other charges.

It will only occasionally be possible to give details under *a.* and *b.* Under *c,* estimates will generally be framed by comparison with the actuals of preceding years.

118. *B. I.—Salaries:—*

For fixed charges the detailed estimate should show the full amount of the sanctioned scale (in the case of progressive salaries, the present actuals without reckoning any future increments), and when it is found by experience that a saving will arise from absence or other cause, a lump deduction may be made. B. I., Salaries.

In the explanatory note the columns of numbers of officials employed must be carefully checked, and the rate of pay should be stated whenever possible, in order to admit of verification with the column of charges. Specific proposals for the increase of establishments and promotion to deserving officers are *not* to be made in the Estimate Note. If it happen that proposals have gone up and are under consideration, a suitable provision may be made, accompanied by a reference to the case.

119. *B. II.—Travelling allowances:—*

Care should be taken to frame the estimate with due consideration of the actuals of past years. B. II., Travelling allowances.

B. III.—Contingencies:—

The estimate under this head should be based upon the past year's actuals. B. III., Contingencies.

The estimate under sub-head *c,* "Rents, Rates, and Taxes," will include office-rents and municipal and other taxes on lands and buildings belonging to or occupied by the Forest Department. Rents, Rates, and Taxes.

120. A subsidiary statement should be submitted with each budget estimate, showing separately the estimated outlay on account of books and stores expected to be purchased from Europe and America; and the outlay on this account should be entered under the proper budget sub-heads, *viz.:*— Books and stores from Europe and America.

A. VI. *c.*—Stores, tools, and plant.

A. IX. *c.*—Other charges (for books and periodicals).

B. III. *a.*—Stationery.

Part III.—General Rules.

Cash Book to be kept.

121. Every officer who is authorised to receive and disburse money will keep his accounts in a bound Cash Book (Form No. 23), in which he will enter all money transactions as they occur. All items of revenue and expenditure will be classified in accordance with the prescribed budget heads and sub-heads. Sufficient detail will be given in the column of "Particulars" to admit of the main points of each transaction being readily ascertained without reference to the detailed vouchers. In the "Treasury" column on the debtor side will be entered the amount of all cheques drawn against letters of credit, and of all items credited by transfers from other Departments, and in that on the creditor side all items of revenue paid into treasuries and debited against other Departments. The cash book will be closed monthly.

Accounts to be kept in an open manner; and no irregular or separate accounts permitted.

122. All accounts must be kept in the most regular and open manner. All receipts, disbursements, and charges of whatever sort connected with the public service must be clearly shown in the cash book; and no irregular or separate accounts are permitted.

Divisional cash chests.

123. Each Divisional Officer will keep a cash chest for the custody of the Government money in his charge, and will keep the key of it in his own possession.

Appointment of treasurers.

Whenever necessary the Local Government may authorise the appointment of treasurers, upon sufficient security, to have charge of the cash chest.

Contents of cash chest to be counted, and cash balance to be reported, monthly.

124. The contents of the cash chest must be counted at least once a month, and the amount compared with the cash book balance. If any excess or deficit be found, an entry of it will be at once made in the cash book, and a report will be forwarded to the officer to whom the accounts are submitted. A report of the cash balance remaining on the last day of each month (Form No. 22), will be forwarded on that day to the Comptroller and Auditor General and to the Conservator direct.

Under no circumstances shall any Forest Officer or Subordinate keep or place any private money in his Government cash chest.

Defalcation, or loss of public money, or fraud.

125. Whenever any defalcation, or loss of public money, or fraud in connection with the revenue from timber or other

forest produce is discovered, the fact should be immediately reported to the Local Government and to the Comptroller and Auditor General; and when the matter has been fully enquired into, a further and complete report should be submitted of the nature and extent of the loss, showing the errors committed, or neglect of rules, by which such loss was rendered possible, and the prospects of effecting a recovery.

Term "Cash" defined.

126. The term "cash" includes currency notes and silver and copper coins only.

A cheque received from a private individual in payment for timber, &c., sold should not be treated as "cash," and its amount should not be credited in the accounts, until it has been cashed. Cheques drawn in favour of the Divisional Officer may be considered as cash while they are in transit to the Treasury for realization.

Advances of pay.

127. Conservators may authorise an advance of pay to the extent of one month's salary to any person on the permanent establishment employed under their orders, who can show sufficient reason for requiring it; but they cannot make a similar advance to themselves, or to any other Gazetted Officer, without obtaining, in the first instance, the sanction of the Local Government under which they are serving. In cases of transfer, Divisional Officers may grant an advance, not exceeding one month's pay, to any person on the permanent establishment serving under their orders. The advance must be recovered by monthly instalments of not less than one-third of such person's pay at the time the instalment is due, and no further advance can be made until the whole of any previous advance has been recovered. The first instalment will be recovered from the pay for the month in which the advance is made.

Sanction required for certain expenditure.

128. For all regularly-recurring expenditure, such as office-rent or temporary establishments, the sanction of the Local Government is necessary.

Powers of sanction to special works.

129. Conservators may sanction items of capital expenditure (see Section 111) up to the following limits:—

	Rs.
(*a*).—Purchase of live-stock, stores, tools, and plant	500 each.
(*b*).—Other items	2,000 „

GENERAL RULES—*continued.*

Local Governments have power to sanction such items as follows:—

	Rs.
Bengal, North-Western Provinces and Oudh, Punjab, British Burma	Not exceeding 10,000.
Other Local Governments	Not exceeding 5,000.

Any project, the estimate of which exceeds the limits noted in this Section, requires the sanction of the Government of India.

Powers of Divisional Officers to incur expenditure on special works.

130. Divisional officers have power to incur capital expenditure up to Rs. 200 each item, under the following heads:—

(*a*) stores, tools, and plant, excepting office furniture and tents;
(*b*) works specified under heads 2 to 4 of Section 111 as "Capital Expenditure," *viz.*:—
2.—Construction of roads, tramways, bridges, houses, canals, timber slides.
3.—Purchase of land for plantations and forest purposes, and cash compensation for extinction of forest rights.
4.—Plantations, including extensive cultural operations.

All applications for the sanction of items exceeding Rs. 200 must be accompanied by a separate estimate and, if necessary, by maps and plans.

Purchase of live-stock, office furniture, and tents will, in every case, require the previous sanction of higher authority.

Provision made in the budget not a sufficient sanction.

131. Provision made in the budget does not authorise expenditure without further sanction, if the amount of the item is in excess of the maximum fixed for each class of officers.

Nothing in Sections 129 and 130 shall be construed into a permission to purchase stores, tools, and plant, in small lots, or to carry out in portions any work, alterations, or repairs, of which the cost in the aggregate would exceed the maximum amounts therein fixed.

Extent of powers of sanction given in Sections 129 and 130.

132. It must be distinctly understood that the powers of sanction given in Sections 129 and 130 must be exercised within budget limits; that is, no expenditure must be

incurred under any budget head, if the provision made under such head by competent authority is not sufficient to cover the outlay.

Inevitable payments.

133. The want of provision in the estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent record of any actual payment. Money indisputably payable should never be left unpaid.

A register of sanctions to be kept, and completion reports to be submitted.

134. All sanctions of works on estimate will be numbered consecutively by the Conservator in each financial year. The expenditure incurred on such works will be entered in detail in a book (Form No. 35). Conservators may require the submission of monthly abstracts exhibiting the total expenditure incurred during the month on each work sanctioned on estimate. The number and date of sanction will be recorded on all vouchers which support expenditure on account of any work sanctioned on estimate, and also in the classified abstracts of expenditure.

On the completion of any such work, a detailed completion report, exhibiting the amount sanctioned and actually expended, detailed as charged in the monthly accounts, will be submitted to the Conservator. In the case of works sanctioned by the Local Government or by the Government of India, these completion reports will be submitted to Government.

Execution of works requiring sanction on estimate.

135. Works requiring sanction on estimate shall not be commenced until the estimate prescribed in Section 130 has been sanctioned.

Agreements with contractors.

136. When a contract for work is of sufficient magnitude to require a written agreement, care must be taken to frame such agreements, so that, in the event of a dispute, they could be maintained in a court of law. Care must also be taken that the document is stamped and, if necessary, registered according to the law in force for the time being.

Refunds of revenue.

137. Refunds of revenue exceeding Rs. 10,000 require the sanction of the Government of India, and those not exceeding Rs. 10,000 that of the Local Government. The Local Government may delegate to the Conservator the power to refund amounts not exceeding Rs. 200 in each case.

Part IV.—Accounts of Divisional Officers and their Subordinates.

Contents of divisional cash book.

138. The cash book of Divisional Officers (Form No. 23) shall contain—

(*a*) A detailed record of the daily transactions of the Divisional Officer himself.

(*b*) The revenue realised and expenditure incurred by sub-divisional officers or subordinates in totals only, the details of these totals being shown in the original accounts, which will be filed for record in the Divisional Office. All items other than classified revenue and expenditure will be entered in detail in the divisional cash book.

(*c*) Recoveries of service payments will be credited in detail on the Debtor side of the divisional cash book.

Cash balances of Subordinates.

139. The opening and closing cash balances in the cash account of each subordinate must agree with the balances shown as outstanding against him in the divisional ledger at the commencement and the close of each month.

Cash recoveries of service payments.

140. If a cash recovery of a service payment is effected before the close of the year in which the item was charged in the accounts, the amount thus recovered will be credited under the head "Cash recoveries of service payments" on the Debtor side of the daily cash book, and in the monthly cash account forwarded to the Comptroller and Auditor General or the Comptroller, Hyderabad, as the case may be, and will not be paid into the treasury as revenue, but retained as part of the Divisional cash balance.

If a cash recovery of a service payment is effected after the close of the year in which the item was charged in the accounts, the amount will be credited as miscellaneous revenue under "V. *b*. Refunds," and paid into the treasury accordingly.

Excess charges on account of pay should usually be recovered by deduction from the pay bill next disbursed after the receipt of the Objection Statement from the Comptroller and Auditor General. If the recovery is effected in the same year in which the overcharge is incurred, the net amount of the bill will only be charged in account and the amount deducted noted in the "Remarks" column of the Classified Abstract of Expenditure (Form No. 33).

Details of all items of revenue.

141. All items of revenue must be fully detailed, the forest from which the revenue is realised, the person who

pays it, and the articles and quantities removed, should, whenever possible, be stated. The Comptroller and Auditor General may order the submission of vouchers, such as auctioneers' account sales, passes, permits or licenses, in support of the items of revenue.

Revenue received in advance.

142. When revenue on account of timber or forest produce is paid in advance, the amounts will be at once credited to the appropriate sub-heads in the cash book, entries being made in the column of "Remarks" of Form No. 8 or No. 10, as the case may be, showing the nature of the transaction, &c. In the statement for the month in which the delivery of the timber or produce has been effected or completed, a reference will be made to the return in which the payment has been entered.

Remittances of revenue required for local expenditure how adjusted.

143. If funds be wanted for immediate expenditure locally, sums locally received may be so expended; but in all cases the gross amount of revenue received must be promptly remitted to the treasury, which may be done in cash, or partly in cash and partly by cheque, or wholly by a cheque drawn against the letter of credit, the amount paid in cash and the amount remitted by cheque being shown separately in the *chalan* or remittance note.*

Filling up of cheques forwarded to the Treasury for re-credit in the Treasury Accounts.

144. All cheques forwarded to the Treasury for re-credit in the Treasury Accounts should be filled up thus:—"*Pay by transfer credit to Revenue under head of Service.*" No such cheque should ever be made payable to any Forest Officer or Treasury Officer by name or by official designation.

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* The following illustration is given explaining the adjustments necessary in the divisional cash book when revenue received is expended locally.

A subordinate's accounts show the following transactions:—

	Rs.		Rs.
Dr. Opening balance . . .	100	Total expenditure . . .	1,150 Cr.
Total revenue . . .	1,400	Cash balance	350
TOTAL .	1,500	TOTAL .	1,500

Enter in divisional cash book, *on one date:*—

	Rs.		Rs.
Dr. Revenue from —— Range from —— to —— .	1,400	Expenditure in—Range from —— to —— . .	Cr. 1,150
Recovered from— by Expenditure . . .	100	Advanced to —— for current expenses .	350
Cheque No. — on —— Treasury . . .	1,400	Remittance to —— Treasury by cheque No.—— .	1,400

ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—*continued.*

Vouchers.

145. All payments must be supported by vouchers in the following forms:—

Pay of permanent or temporary establishment .	Form No. 24.
Travelling allowance bill	Form No. 27.
Cash remittance to treasuries . . .	Treasury *Chalan*.
Revenue derived from supplies to public departments	Form No. 28.
Daily labour forms	Form No. 29.
All other payments	Form No. 30.

All vouchers for payments, including advances, except treasury *chalans* and acknowledgments of transfers to other departments, must bear the dates of payment, and they must be passed for payment by the Divisional Officer, who thereby assumes the responsibility for the charge.

Disbursement certificates are required on *all* vouchers.

Establishment pay bills, and receipts for pay of Gazetted officers.

146. The salary bills of gazetted officers (Form No. 24), duly receipted with stamps attached when necessary, will accompany the accounts as vouchers, copies being kept in the divisional office.

Permanent establishments.

147. The establishment bills of the permanent staff, in English or vernacular, will be prepared in books (Form No. 24), and the signature of each recipient will be taken when payment is made, receipt stamps being attached when necessary. When receipts of persons serving at a distance are obtained on separate abstracts, the Divisional Officer will note in the signature or "Remarks" column of the divisional bill book that the receipts of the incumbents have been obtained and filed separately.

Establishment bills.

In the establishment bills complete lists of the sanctioned scale of establishment will be entered on the first day of each month, but only salaries actually paid up to the last day of the month, and for which the payees' receipts have been received in the divisional office, will be charged in the cash book. Salaries remaining unpaid will be entered in the column "Funds, fines, &c., as overleaf," and the column "Net amount paid" opposite such items will be left blank.

Change Statement, Form

148. If any non-gazetted officer is on leave, or under suspension, or is transferred, promoted, reduced, or discharged, or if any new appointment is made during the month, a statement in Form No. 25 will accompany the establishment bill, such particulars as may be necessary being entered in the

column of "Remarks." The date from which each change in the establishment has effect will be given opposite the entry in Form No. 25.

If any non-gazetted officer in superior service is on leave, or is under suspension, during any portion of the month, under the rules of the Civil Leave Code, a leave statement in Form No. 26 will also accompany the establishment bill. Leave Statement, Form No. 26.

149. The vouchers for the pay of permanent non-gazetted establishments, to accompany the cash accounts, will be copies from the establishment bill book, signed by the Divisional Officer. In these vouchers the names of persons on salaries of Rs. 10 and under need not be given, but the number and the several designations of posts in each grade on different rates of pay must always be specified. Vouchers for pay of permanent establishments.

150. Arrear salaries will be drawn on separate bills for each month's arrears. These bills will show only the arrear items actually cleared during the month. They should be carefully checked before payment with the particulars shown in the column "Undisbursed pay" in the establishment bill of the month for which the pay is due. Arrear salaries.

151. Separate bills will be prepared for the temporary establishments sanctioned under each budget sub-head in the same form and under the same rules as are prescribed above for permanent establishments, and the number and date of the Local Government order sanctioning the establishment will be quoted on each bill; but Forms Nos. 25 and 26 are not required in the case of temporary establishments. Vouchers for pay of temporary establishments.

152. No gazetted officer shall draw an increased or changed rate of salary without pre-audit, or without a letter from the Comptroller and Auditor General authorising him to draw it. The Comptroller and Auditor General will communicate to the officer concerned the effect of an order altering his salary as soon after its receipt as possible. In the Hyderabad Assigned Districts the local Comptroller will give the needful authority. Authority of the Comptroller and Auditor General required on increase or change in salary of gazetted officers.

153. The travelling allowance bills (Form No. 27) of officers under the rank of Conservator must be supported by journals, which will be written up in such forms as the Conservator may prescribe. Travelling allowance bills.

The travelling allowance bills of Conservators will be submitted with the monthly accounts as vouchers, and may

be paid without countersignature. Those of other Forest Officers will be countersigned previous to payment by the Conservator under whom they are serving. The Conservator may, with the sanction of the Local Government, delegate to Divisional Officers the power of countersigning on his behalf the travelling allowance bills of members of the executive, protective, and office staff serving under him.

The bills of Forest Officers employed in any province or territory where they are not under the control of a Conservator, will be countersigned by such officer as the Local Government or other chief local authority may direct.

Divisional Officers must countersign all the travelling allowance bills and journals of their officers and subordinates before submitting them to the Conservator.

The officer who countersigns travelling allowance bills must satisfy himself that the charges are justified by the circumstances of the case.

Vouchers for charges on account of travelling allowances.

154. The vouchers for charges on account of travelling allowances will be the original bills countersigned by the Conservator, and receipted by the payees. Copies of all travelling allowance bills will be kept in books.

Salaries and travelling allowances due on transfer.

155. Salaries and travelling allowances due to officers on their transfer to another Circle or Division, and paid after their arrival, will be paid from and charged against the budget grant of the Division to which they have been transferred.

Revenue remittances to treasuries.

156. All entries in the Cash Book of "remittances of revenue to treasuries" will be supported by vouchers in the treasury *chalan* form. The name of the treasury and the treasury number and date of each *chalan* will invariably be entered in the Cash Book in the column of "Particulars," and when revenue is remitted to a sub-treasury or tahsil, the name of the district treasury to which it is subordinate must also be given.

Treasury Chalans.

157. Every *chalan* will be examined and initialled by the Divisional Officer, who must satisfy himself that it bears the Accountant's and the Treasurer's signatures, and, if the sum acknowledged is Rs. 500 or more, the Treasury Officer's signature also. *Chalans* for sums paid by cheques against letters of credit in favour of the Treasury Officer will not be signed by the Treasurer; the second signature on such

chalans for sums under Rs. 500 will be that of the person who may have been nominated to that duty by the District Officer.

The following particulars will be given in English on the back of each vernacular *chalan* :—

(1) Name of sub-treasury or tahsil.
(2) Amount acknowledged.
(3) Number and date of treasury officer's receipt.
(4) By what Forest Officer remitted.

Amount of each voucher to be entered in words as well as figures.

158. The amount of each voucher should be entered in words as well as figures, and care must be taken not to leave space for fraudulent alterations before or after either entry. The form for stating an amount in words should be "Rupees only," or "Rupees annas, &c.," the written amount filling the whole space between "Rupees" and "only" or "annas."

All corrections and alterations in vouchers to be attested by the initials of the person signing the receipt.

159. All corrections and alterations in vouchers should be tested by the initials of the person signing the receipt; any corrections or alterations in the orders of payment must be tested in the same way by the Forest Officer.

No payment to be made on a voucher or order signed by a clerk instead of the head of an office.

160. No payment may, under any circumstances, be made on a voucher or order signed by a clerk instead of the head of an office, although, in the absence of the latter, the clerk may be in the habit of signing letters *for* him. Nor may any payment be made on a voucher or order signed with a stamp.

Transactions with public departments.

161. Revenue derived from sales to public departments will be adjusted by book transfer. A statement (Form No. 28) in triplicate will be sent to the officer to whom the produce has been supplied; he will sign and return the original, which will then be used as a voucher (*vide* Section 145).

A similar procedure will be followed in the case of payments to other departments. Bills or priced invoices received from a supplying department should be at once adjusted in the Cash Book by credit to the department concerned, and by debit to the proper budget sub-head, the duplicate bill or invoice, duly receipted, being promptly returned.

The departmental number and date of each bill or invoice for supplies received from another department, and the date of acceptance of each bill for timber, &c., supplied to another

department, will invariably be quoted in the entries in the divisional cash accounts.

Daily muster roll, and daily labour bills.

162. For works executed by labourers on daily or monthly pay, a muster roll must be kept, showing the names of the labourers, the number of days they have worked, rate of pay, and the amount due to each. An abstract submitted in Form No. 29 will be the voucher.

Vouchers for all other payments.

163. Vouchers for all other payments will be in Form No. 30; but the Comptroller and Auditor General may prescribe such other forms of voucher as he may consider necessary for special cases.

Lost or missing receipts or vouchers.

164. Duplicates or copies of receipts or vouchers are in no case to be issued by any Government officer, on the allegation that the originals are lost or missing. If any necessity arises for such a document, a certificate may be given that, on a specified day, a certain sum on a certain account was received from or paid to a certain person.

This prohibition extends only to the issue of duplicates on the allegation that the originals are lost, and does not apply to cases where, under existing rules, duplicates are required to be prepared with the originals.

Letters of credit.

165. Officers in charge of divisions will send to the Conservator's office, so as to reach him by the 1st or the last month in each quarter, applications (Form No. 18) for the letters of credit required by them during the ensuing quarter.

The Conservator will, from them, frame an application (Form No. 19) for the requirements of the Province or Circle, and submit it to the Comptroller and Auditor General. Advice of the letters of credit should reach the officers for whose use they are intended before the commencement of the new quarter.

Letters of credit are issued to officers as holding a certain office, and transfers of divisional charges should be reported by the relieved officer to the treasury officers concerned.

All letters of credit lapse at the close of the financial year; but cheques drawn on or before the 31st of March and presented for payment at the treasury on or before the 30th of April, will be taken by the treasury officer against the letter of credit of the official year in which the cheques are drawn. If presented for payment after the 30th of

April, their amount will be taken against the letter of credit of the year succeeding that in which they are drawn.

Only money drawn against letters of credit to be expended.

166. No money other than that drawn against letters of credit shall be expended. Whenever money locally received on account of revenue is expended, a cheque must be drawn for the amount, as explained in Section 143.

Payments in cash or by cheque.

167. Officers who are furnished with letters of credit may make payments either in cash or by cheque. Cheques should be used as much as possible for large payments. Those officers who have transactions with more than one district treasury will keep a separate cheque book for each. All cheques must be in the hand-writing of the officers drawing them, and should have written across them in words, at right angles to the type, a sum a little in excess of that for which they are granted, thus, "under thirty rupees" will mean that the cheque is for a sum not less than Rs. 20 but less than Rs. 30; and, similarly, "under eight hundred rupees" will mean that it is for less than Rs. 800, but not less than Rs. 700.

Rules regarding the use of cheques.

168. Cheques will bear printed serial numbers in each book, and the Conservator will supply cheque books in such forms and under such rules as the Comptroller and Auditor General may from time to time direct. All cheque books must be kept under lock and key. Before bringing a new cheque book into use, the Divisional Officer will advise the treasury officer of its number, and of the serial numbers of the cheques it contains. No advice of the issue of any cheque need be sent to the treasury. No cheque will be issued for a sum of less than Rs. 10, and none will hold good for more than three months from the date of issue; cheques presented at a later date, or not bearing the distinguishing numbers advised as in use, will be refused payment by the treasury officer. The date of a lapsed cheque may on no account be altered by the drawing officer, but, when necessary, a fresh cheque should be issued, the lapsed cheque being cancelled and treated as directed in Section 171.

Cheques drawn on sub-treasuries or tahsils.

169. Funds may, if required, be obtained by Forest Officers from the sub-treasuries or tahsils subordinate to the district treasuries on which they hold letters of credit, by means of cheques, which should be distinguished by different numbers and letters from those drawn against the district

treasury. The Forest Officer will in such cases advise the district treasury officer from time to time of the probable amount of his drawings, in order that funds may be duly provided, and will communicate to the sub-treasury officer, through the district treasury officer, the number of the cheque book to be used.

Cheques drawn on sub-treasuries or tahsils will be written both in English and in the vernacular used in the courts of the province in which they are situated.

Entries in the cash book of cheques drawn.

170. The amounts of cheques drawn will be entered in the cash book at once, and the expenditure for which the cheques are drawn will be charged under appropriate heads of service or account.

Cancelled cheques.

171. In the case of a cheque being cancelled, the amount will be charged on the creditor side as a "cancelled cheque," and the cancelled cheque will be forwarded with the cash account as a voucher. If the expenditure in payment of which the cancelled cheque was drawn has been charged against the appropriate budget head, and it is intended that the cancellation of the cheque shall be a reversal of that payment, the amount of that cheque will be treated as a cash recovery of a service payment and entered in the accounts in the manner prescribed in Section 140, the amount of the cancelled cheque being entered on the creditor side of the cash book in the "Bank or Treasury" column; but if a fresh cheque be immediately issued in lieu of the cancelled cheque, the amount of the latter will be entered as above on the creditor side of the cash book in the column "Bank or Treasury" as a cancelled cheque, and the fresh cheque will be shown on the debtor side of the cash book in the "Cash" column, the number and date of the cheque in lieu of which it is drawn being quoted in the entry. There will be no fresh charge against the head of service originally debited.

Account current with treasuries.

172. An account current with each treasury (Form No. 20) will be kept in a book by all officers holding letters of credit, in which will be entered on one side the credits granted, and on the other the cheques, with number, date, name of person in whose favour, and purpose for which drawn. The account for each treasury on which a credit is held will be entered on a separate page. This book will be balanced quarterly, and signed. In

this way it will always be seen how the balance of each letter of credit stands at any time, and mistakes in over-drawing money will be avoided.

Register of cheques.

173. In the same book will also be kept a monthly register of cheques drawn from all treasuries on which the officer holds letters of credit (Form No. 21), a copy of which will be submitted on the last day of each month (with the Cash Balance Report—see Section 124) to the Comptroller and Auditor General and to the Conservator direct.

Advances to contractors.

174. Advances to contractors should only be given in exceptional cases, when no other arrangements can be made for carrying on the work. When an advance is made to a contractor, security must, if possible, be taken for its summary recovery in the event of its not being adjusted by work done. The amount advanced must be charged in the cash book as an "Advance Recoverable," and will be supported by the payee's receipt on voucher Form No. 30.

All entries of advances, on both sides of the cash book, must be made in red ink.

Advances to contractors exceeding certain limits to be reported to the Conservator.

175. The Conservator may from time to time fix the amount up to which, and the circumstances under which, advances may be made to contractors without his previous sanction. The Conservator may also require that all advances made to contractors, exceeding certain limits, must be reported to him.

Recoveries how adjusted in the cash book.

176. When an advance is recovered (wholly or partially) from a contractor, either by work done or in cash, the amount recovered will be credited in the cash book under "Advances Recoverable," and the numbers and dates of the items in which the advances so recovered were originally charged will be quoted in the entry on the debtor side. If the recovery is the value of work done, such value will be charged *per contra* to the appropriated budget sub-head in the cash book, and the charge will be supported by a voucher (see Section 163), detailing the work done and the rates, which will be signed by the contractor to show that he acknowledges the correctness of the credit given in his ledger account.

Advances to disbursers.

177. Advances to disbursers will, as regards accounts, be treated as laid down for advances made to contractors.

Irrecoverable advances.

178 In the event of a portion of an advance proving

irrecoverable, the amount may, under the sanction of Government, be written off to the head "Miscellaneous." If it exceeds Rs. 1,000, the sanction of the Government of India will be required.

Contractors' and disbursers' ledger.

179. A bound ledger book (Form No. 31) will be kept for all accounts with contractors and disbursers. On the debtor side will be entered all payments made to them; and on the creditor side the amount of all bills passed to their credit and all sums repaid by them in cash.

The ledger account is a running account with each contractor and disburser, from which the amount due by or to him can always be easily ascertained.

Postings in the ledger.

180. Only one account is opened with each disburser. In the case of a contractor a fresh account is opened whenever a first advance is made to him for a separate work. Each item charged in the cash book under "Advances Recoverable" is posted in the ledger, and when any work is accepted as having been done by a contractor, or any account supported by the necessary vouchers is accepted from a disburser, the amount covered by work done, or expenditure incurred, is set off against the amount due from the contractor or disburser, as shown in his account in the ledger.

Ledger accounts to be balanced and signed.

181. The account of each contractor and disburser should be balanced and signed by the Divisional Officer on the last day of each month in which any transaction takes place, unless the Conservator directs that this should be done at other stated intervals.

Numbers to be given to ledger accounts.

182. The pages in the ledger will be numbered consecutively, and there will be an index to the accounts it contains. Each new account opened will bear a number which will be appropriated to that particular account until it is finally closed. The numbers will be given to the accounts in the ledger in consecutive order as they are opened, and will run on in a continuous sequence through successive years.

Abstract of contractors' and disbursers' ledger, Form No. 32.

183. An abstract of the contractors' and disbursers' ledger accounts (Form No. 32) will be submitted with the monthly accounts. The contractors' accounts will be entered in the monthly abstract first, in consecutive order, and then the disbursers' accounts. The columns in Form No. 32 will be totalled separately for contractors' and disbursers' accounts, and grand totals of all accounts will be given at the foot of the abstract.

ACCOUNTS OF DIVISIONAL OFFICERS AND THEIR SUBORDINATES—*continued.*

184. The abstracts from the contractors' and disbursers' ledger (Form No. 32) for March in each year will be accompanied by a brief statement explaining the circumstances under which each item outstanding for more than twelve months remains unadjusted, and the steps which have been taken with a view to its early clearance. Form No. 32 for March.

185. Divisional Officers will render the following accounts to the Comptroller and Auditor General, or, in the case of the Hyderabad Assigned Districts, to the Comptroller, Hyderabad. They should be despatched as soon as possible after the close of the month. The 5th of the following month should be considered to be the due date, and under no circumstances should despatch be delayed later than the 15th of each month: thus the accounts for April should be despatched, under no circumstances, later than the 15th of May. If despatched on a later date, an explanation of the cause of delay must invariably be submitted with them. Accounts to be rendered to the Comptroller and Auditor General, or Comptroller, Hyderabad, as the case may be.

(1) A monthly cash account (in Form No. 23) showing in lump sums for the month—(*a*) All items of revenue and expenditure which have been entered in detail and debited or credited to budget sub-heads in the divisional officer's cash book, or in the accounts of the disbursers subordinate to him; (*b*) All cheques drawn; (*c*) All revenue remitted to treasuries; (*d*) All recoveries from and advances made to contractors and disbursers, for which separate returns (Forms Nos. 21, 32, and 34) are submitted, all other items of receipt or charge being entered in detail.

The following documents will be submitted with the monthly cash account:—

(*a*) Classified abstract of revenue and expenditure (Form No. 33) in which the items will be classified, in accordance with the prescribed budget sub-heads, in such detail as may be required by the Comptroller and Auditor General.

A certificate in the following form will be attached to each classified abstract of expenditure, and will be signed by the Divisional Officer:—

"I certify that (so far as I have been able to ascertain by an "examination of the accounts and vouchers submitted "by disbursers, and by personal inspection of the works "carried out which I have been able to visit) the ex- "penditure charged in this abstract could not, with due

"regard to the interests of the Government service, "be avoided. I have satisfied myself that the charges "entered in this abstract have been really paid. Vou- "chers for all sums above Rs. 10 in amount, and all "sums paid for refunds; salaries and travelling allow- "ances of both permanent and temporary establish- "ments; rents, rates, and taxes; service postage labels "and State telegrams; and for all items adjusted by "book transfer with other departments, are attached to "the abstract. I have, as far as possible, obtained vou- "chers for other sums, and am personally responsible "that they have been so destroyed that they cannot be "used again."

(*b*) Vouchers for each item of expenditure above Rs. 10 entered in the classified abstract, and for all charges of whatever amount for refunds; salaries and travelling allowances of both permanent and temporary establishments; rents, rates, and taxes; service postage labels and State telegrams; also for all items of expenditure adjusted by book transfer with other departments. Vouchers pertaining to each sub-division or range will have a distinguishing letter attached to their numbers.

(*c*) Vouchers for each item of payment (including treasury receipts for revenue paid in) entered in the monthly cash account (Form No. 23).

(2) Monthly abstract of contractors' and disbursers' ledger (Form No. 32) with vouchers.

(3) Monthly Schedule of remittances of Revenue to Treasuries (Form No. 34) with chellans.

Form No. 33 to be rendered to the Conservator.

186. On the same day on which the accounts are sent to the Comptroller and Auditor General, or the Comptroller, Hyderabad, classified abstracts of revenue and expenditure (Form No. 33) will be submitted to the Conservator by Divisional Officers, and the items in these classified abstracts will be entered in such detail as the Conservator may direct. At the same time monthly returns and accounts of timber and other forest produce (Forms Nos. 4, 5, 6, 7, 8, 9, 10, 11, 12, and Forms under Section 87 of the Forest Code) will be submitted to the Conservator, accompanied by Form No. 35. Forms Nos. 4, 5, 10, 12, the Form prescribed under Section 87, and Form No. 35, must contain the information arranged according to working circles or such units as may have been fixed under Section 70.

Accounts of rangers, and other disbursers.

187. Officers who do not submit their accounts direct to the Comptroller and Auditor General or the Comptroller, Hyderabad, will close their cash books on the last day of each month, and send a copy, with the original vouchers and such other accounts as may be prescribed, to the officer in charge of the division in which they are serving. If they do not reach the Divisional Officer in time to be incorporated in the accounts of the month to which they refer, they will be shown in the following month. In the case of the accounts of March in each year, the divisional officer should keep open his accounts until receipt of all the accounts of rangers and other disbursers, in order that all receipts and payments taking place within the official year may, without exception, be brought into the accounts of the year.

Vernacular accounts and vouchers.

188. All vernacular accounts must be accompanied by abstracts in English, and the needful particulars will be entered in English on all vernacular vouchers and signed by the Divisional Officer, when they are forwarded for audit in support of charges entered in the divisional monthly accounts.

Statements of monthly revenue and expenditure.

189. A statement (Form No. 36) showing the monthly revenue and expenditure under each budget head and sub-head, for each working circle or working unit fixed under Section 70, shall be kept in a book, and be submitted monthly with the timber accounts. In such statements all revenue and expenditure of a general nature should be proportionately allotted to each working circle or working unit.

Part V.—Accounts of Conservators.

General.

190. The duties of the Conservator with regard to the forest accounts are to exercise a strict control over the export and sale of timber and other forest produce, the revenue and the whole outlay for conservancy and works, and to examine the charges on account of travelling allowances and contingencies.

The Conservator is specially required to control the adjustment of advances and outstandings on account of revenue.

Under the authority of the Local Government, the Conservator may, during his absence from head-quarters, delegate all or a portion of his duties with regard to the control of the accounts to the officer in charge of his office.

Inspection of offices.

191. Each Divisional Forest Office will, if possible, be inspected at least once a year by the Conservator or by the officer in charge of his office. A detailed report of each inspection will be made to the Local Government and to the Comptroller and Auditor General.

Distribution of budget allotment among divisions.

192. On the budget appropriation being finally sanctioned by the Local Government, the Conservator will intimate to Divisional Officers the amount available under each sub-head of expenditure.

Scrutiny of cash accounts.

193. As soon as the divisional classified abstracts of revenue and expenditure (Form No. 33) are received in the Conservator's office, they will be carefully examined, and the Conservator will notify to the Comptroller and Auditor General, in Form No. 38, any items which he considers open to objection or which are wrongly classified. The Conservator may also address Divisional Officers direct regarding any items on which he requires further information.

Scrutiny of timber and sale returns.

194. The monthly timber and sale returns received from Divisional Officers will be scrutinised, and the entries compared with the transactions shown in Form No. 33, the opening and closing balances carefully checked, and the Divisional Officers addressed regarding any discrepancies which may be noticed.

Register of financial results.

195. A Register in Form No. 37 will be kept in the Conservator's office, showing the distribution of receipts and

ACCOUNTS OF CONSERVATORS—*continued.*

charges in each year, arranged according to divisions, under the following heads:—

(*a*) Timber and other produce removed from the forests by Government agency.
(*b*) Other revenue.
(*c*) Formation, protection and improvement of forests.

The revenue will be distributed as follows:—

Budget head I. will be entered under (*a*).
Budget heads II., IV., and V. under (*b*).

The revenue under Budget head III. will be entered under (*a*) or (*b*) according to local circumstances.

Of the expenditure under "A—Conservancy and Works"—

Budget head I. will be entered under (*a*).
Budget heads II. and IV. under (*b*).
Budget head VIII under (*c*).

The expenditure under the remaining heads of "A" (III., V., VI., VII., and IX.) and under the heads of "B—Establishments" will be distributed proportionately under (*a*), (*b*), and (*c*), according to local circumstances.

The entries in the register will be made once a year, as soon as Form No. 58, "Annual summary of revenue and expenditure," has been received from the Comptroller and Auditor General, or the Comptroller, Hyderabad, as the case may be.

Part VI.—Audit by Comptroller and Auditor General and Local Comptrollers.

Duties of Comptroller and Auditor General.

196. The duties of the Comptroller and Auditor General with regard to Forest accounts are as follows:—

(*a*) To issue letters of credit on the Conservator's application.
(*b*) To audit the monthly accounts submitted by the Divisional Officers.
(*c*) To regulate the expenditure within the Budget grant sanctioned by the Government of India, and the appropriation made by Local Governments.

Objection statements.

197. Any items objected to, or retrenched by, the Comptroller and Auditor General will be entered in an objection statement (Form No. 38), which will be forwarded to the Divisional Officer concerned for needful action.* The statement will be returned in original by the Divisional Officer to the Comptroller and Auditor General, through the Conservator, who will note all corrections and alterations on his copy of the divisional classified abstracts of revenue and expenditure.

A list will be forwarded by the Comptroller and Auditor General to the Conservator each month, showing the dates on which the objection statements were sent to each Divisional Officer. The list will be completed and sent back to the Comptroller and Auditor General by the Conservators after all the objection statements for the month have been returned.

Additional accounts may be called for.

198. In addition to the cash accounts, such accounts of revenue due and outstanding, and of timber transactions, will be submitted by the Divisional Officer as the Comptroller and Auditor General may from time to time direct. Copies of all such directions will be forwarded by the Comptroller and Auditor General to Conservators.

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* The attention of all forest officers is specially invited to the following order of the Government of India in the Financial Department, which applies to objections issued from the Comptroller General's office, and which is here reprinted for their guidance:—

No. 2958, dated 31st August 1869.

"The Accountant General's objection must prevail absolutely and immediately, even to the recovery of erroneous payments, over every authority under that of the Local Government; and if the Local Government overrules an objection by the Accountant General, even temporarily, he should respectfully request it to report the fact to the Government of India."

Duties of Comptroller and Auditor General after completing his audit.

199. After completing the audit of the monthly accounts of one Province or Circle, the Comptroller and Auditor General will prepare summaries of revenue and expenditure for each division (Form No. 39), a consolidated account current for the whole Province or Circle (Form No. 40), and a summary of Revenue and Expenditure of the different divisions of each Circle (Form No. 57). Copies of these returns will be furnished to Conservators monthly.

Divisional timber, sale, and outstanding returns to be sent to Conservators.

200. The monthly abstracts of contractors' and disbursers' ledgers (Form No. 32), will be forwarded in original to the Conservator, by the Comptroller and Auditor General, for his information, after the audit of the accounts for the month to which they refer has been completed.

Duties of the Comptroller in the Hyderabad Assigned Districts.

201. The Comptroller in the Hyderabad Assigned Districts will, under the orders of the Comptroller and Auditor General, deal with the Forest accounts of those districts in the manner prescribed in the preceding sections.

Comptroller and Auditor General's circulars to be submitted to Government of India through Inspector General.

202. The Comptroller and Auditor General will forward copies of all circulars issued by him, in connection with the control and audit of forest accounts, to the Inspector General, for information and for submission to the Government of India in the Home Department.

CHAPTER IV.

OFFICE BUSINESS.

Part I.—General.

Introduction.

203. Office work should be conducted in such a manner that, while a sufficient record of every transaction is preserved, the bulk of documents may be kept as small as possible, and arranged as best calculated to facilitate reference.

Numbering of paragraphs and marginal references.

204. Long letters and reports are to be divided into numbered paragraphs; and if they are of great length, a brief marginal abstract of each paragraph may usefully be added.

Definition of "cases" and "files."

205. A group of documents relating to one subject is called a "case." A group of cases referring to one head or division of work may be collected in a "file."

Title-page of cases.

206. On the top of each case will be kept a title-page (Form No. 41), on which the register number and subject of the case and the name of the file will be entered. A list of the documents in the case and the general purport of each may be added whenever necessary.

Files.

207. The files may be as various as the requirements of each office necessitate. Documents which do not belong to any particular case may be placed in a file designated "miscellaneous."

Case register.

208. A register of cases will be kept (Form No. 42) with a series of numbers commencing on the opening of each financial year. These numbers and the name of the file, if any, will be entered on the title-page (Form No. 41) referred to in Section 206.

No two subjects to be included in one letter or docket.

209. To facilitate the keeping of each case complete in itself, no two subjects should, as a rule, be included in one letter or docket.

Government and Account Department general orders and circulars.

210. Government and Account Department general orders and circulars will be filed separately, according to number and date, in a "circular file." If they are received in duplicate, one copy will be placed with the case to which it

relates. If only one copy be available, and it has special reference to any case, a memorandum of its contents will be filed therewith.

Registers of books and maps.

211. In each office a register of books (Form No. 43) must be kept up. The current number of the register and the date of receipt should be entered on each copy. The column of "Remarks" is intended to explain what has become of any copies which may have been lost or otherwise disposed of. The entries in this column should be dated and initialled by the officer to whose office the books belong.

A separate register for maps will be kept in the same form.

All office records are Government property.

212. All accounts, books, maps, records, and papers of a forest office are Government property, and the officer in whose charge they are will make them over to his successor on being relieved of charge, or to his departmental superior whenever they may be demanded.

Civil suits.

213. No civil suit can be instituted or defended on behalf of Government by any officer without the sanction of the Local Government and full compliance with the rules in force concerning Government suits.

Criminal suits.

214. Divisional Officers should, if possible, report to the Conservator before commencing proceedings in any grave or unusual criminal case.

Part II.—Offices of Divisional Officers and their Subordinates.

Registers of correspondence.

215. Registers of receipts and issues of correspondence will be kept in the same book (Form No. 44). One book will be kept for correspondence with the Conservator's Office and another for general correspondence.

A new series of numbers will be commenced in each register book at the opening of each financial year. Circulars are to be entered in red ink.

Vernacular correspondence.

216. Vernacular papers may be kept in cases as laid down in Section 205, and a register book may be kept up in Form No. 42.

Procedure on receipt of correspondence.

217. All letters will be opened by the Divisional Officer himself, or by some one duly authorised by him. He will write on them the date of receipt, and will then register them or cause them to be registered. The general register number and the name of the file, if any, to which they belong will be entered on them at the foot of the docket, as well as the number of the case, thus :—

Register No. 329 $\frac{3}{\text{Station fuel supply.}}$

Destruction of useless documents.

218. Every year, in the months of July and August, the Divisional Officer and his clerks will sort the cases that have been closed for three full years, with a view to destroy those documents which may be considered of no further use. A large bulk of the correspondence may be got rid of by destroying forwarding dockets, enquiries, and reminders. Many of the letters relating to questions which have been settled for three full years can also be destroyed, provided the register books contain all that may be necessary to ascertain regarding them.

Such documents as annual or special reports, correspondence relating to boundary questions, to rights and privileges of other persons in the forests, to working-plans and annual plans of operations, and to all subjects affecting the general management and history of the forests included in the division, as well as all orders of Government and circulars on important subjects, should be carefully preserved.

Those papers which it is proposed to destroy will be submitted to the Conservator on his next visit, and his authority will be obtained for their destruction.

Sub-divisional offices and officers unprovided with clerks.

219. The above rules apply, as far as practicable, to sub-divisional offices also.

Officers who are not provided with clerks will conform, as nearly as possible, to the above rules. They may, under ordinary circumstances, dispense with copying letters, but will in that case make fuller entries of their contents in the register books.

Part III.—Conservators' Offices.

Registers of correspondence.

220. Registers of receipts and issues of documents (Form No. 44) must be kept as ordered for Divisional Officers, Section 215). There may be as many register books as will suit the requirements of the office.

Procedure on receipt of correspondence.

221. The rules regarding registry and docketing of correspondence, laid down in Section 217, apply generally to Conservators' offices.

Register of distribution of books and circulars.

222. A register of the distribution of books, circulars, &c., will be kept (Form No. 45).

Abstract of important correspondence submitted to Local Government.

223. An abstract of all important correspondence will be submitted to the Local Government at the close of each month.

List of correspondence to be sent to the Conservator when on tour.

224. When the Conservator is absent on tour, a list (Form No. 46) of all documents received in and issued from the office will be sent to him daily, or as frequently as he may direct, with all letters that cannot be answered without reference to him, and all reports and papers that it is desirable he should see.

The Conservator will return the list with his orders.

Correspondence carried on by the Conservator while on tour.

225. Should the Conservator, while on tour, carry on any official correspondence which has not passed through his office, he will send there the original letters received, and copies of those written by him. He will keep a camp register book for the latter, the entries being numbered consecutively as in the case of other register books.

Destruction of useless documents.

226. Section 218 applies to Conservators' offices. The Conservator's sanction will be obtained before documents are destroyed.

Monthly registers may be substituted for "files" and "cases" if preferred.

227. Should it not be found convenient in Conservators' offices to employ the system of keeping correspondence in "files" and "cases," the papers may be arranged in monthly files without reference to subjects, each paper in the file being given a consecutive monthly number.

If this system is adopted, monthly registers (Form No. 47) will be necessary, and for purposes of reference an annual alphabetical index.

The month and proceeding number of each letter should be entered on its docket.

Part IV.—Transfer of Charge.

General.

228. On the occasion of a transfer of charge, arrangements must be made by the two officers concerned that the relieving officer is placed in such a position as will enable him to carry on the duties of which he has taken charge in an efficient manner, and with as complete a knowledge of the property entrusted to his charge, the works in progress and all arrangements made in connection with them, as the circumstances of the case admit.

Transfer report.

229. A transfer report, signed by the relieved and relieving officer, will, on the day of transfer, be submitted to the Conservator in the case of a transfer between two Divisional Officers, and to the Local Government in case of the transfer of a Conservator's office. The relieving officer will send a *fac simile* of his signature to the officer in charge of the treasury on which he has a letter of credit, in order that the latter may satisfy himself as to the validity of the cheques presented by him.

Divisional Officers.

230. The following rules relate to Conservators and Divisional Officers. The relieving officer must see that all office books are posted up to date, and in the case of cash and stock accounts, that the needful vouchers of receipts and issues belonging to the accounts of the current month are made over to him. The relieving officer will make himself acquainted with all outstandings and liabilities on account of the department, and state that he has done so.

Accounts and vouchers.

Outstandings and liabilities.

Cash.

231. The cash book will be closed, and the cash balance will be counted in the presence of both officers, who will then sign the book.

Certificate of transfer of charge.

A certificate (Form No. 48) will be made out in duplicate and signed by both officers. These certificates will be forwarded to the Conservator or to the Local Government, and the original will be submitted to the Comptroller and Auditor General, or Comptroller, Hyderabad, as the case may be.

Timber and forest produce.

232. In the case of a transfer between two Divisional Officers, the relieving officer will take over charge of all timber, bamboos, and other forest produce, for which a

Other property.

certificate, in a form similar to that prescribed in Section 231 for cash, will be submitted.

233. Besides cash, timber, and forest produce, the following are the main classes of property which ordinarily form the subject of transfers between Divisional Officers:—

(1) Demarcated reserves.
(2) Plantations.
(3) Timber depôts and revenue stations.
(4) Buildings, roads, and bridges.
(5) Live-stock.
(6) Machinery, stores, instruments, and tools.
(7) Books and maps.
(8) Office records.
(9) Office furniture.

Examination of property by relieving officer.

234. In the transfer report the relieving officer should state by what means he has satisfied himself of the nature and condition of the different classes of property of which he has taken charge.

Live and dead stock and other articles which may be at head-quarters, as well as books and maps, office records and office furniture, should, as a rule, be personally inspected by the relieving officer at the time of transfer, and the fact of this having been done should be stated.

In the case of property at a distance from head-quarters, the registers and other documents in which they are described should be examined.

Officers subordinate to divisional officers.

235. It will rest with the Local Government to prescribe the forms of reports and certificates to be submitted by officers subordinate to Divisional Officers in cases of transfer of charge.

Part V.—Annual Reports and Returns.

Divisional annual reports and returns.

236. A brief annual report or statement of progress in each division will be submitted to the Conservator by Divisional Officers in such a form, with such an arrangement of subjects, and such details as may from time to time be prescribed by him. The report will be accompanied by such of the annual returns in Forms Nos. 49 to 62, detailed in Section 238, and by such other returns as the Conservator may direct.

237. The Conservator will review, in a concise manner, each divisional report, and communicate a copy of his review to the Divisional Officer concerned for information and guidance.

Conservator's Annual Reports.

The Conservator will then prepare a short report for the Circle, exhibiting, in a concise manner, the progress of the work during the year, and submit it to the Local Government.

The subjects treated of will be arranged as follows:—

Table of Contents.

Introduction.
Chapter I.—Area and boundaries.
„ II.—Surveys, working-plans, and annual plans of operations.
„ III.—Protection and improvement.
„ IV.—Yield and working.
„ V.—Financial results.
„ VI.—General remarks.

The division of Chapters into sub-heads will depend on local circumstances. The following subjects under Chapter III will ordinarily be found amongst those which require notice:—

Establishments.
General protection and breaches of the forest law.
Forest fires.
Grazing and fencing.
Natural reproduction.
Artificial reproduction.
Early thinnings, removal of inferior species, cutting of creepers, &c.
Experiments and exotic trees.
Communications and buildings.

ANNUAL REPORTS AND RETURNS—*continued*..

Under Chapter IV, "Yield and working," the following sub-heads may be found suitable:—

Departmental operations.
Removal of produce by purchasers.
Free grants of forest produce.
Produce removed by right-holders and under privileges.
Summary of produce removed from the forests.
Imports and exports of forest produce.

The report should give a clear and precise history of the work of the year, and, whenever necessary, the result should be compared with those of former years.

Each sub-head will ordinarily commence with some general remarks on the subject referring to the whole circle, accompanied by an abstract exhibiting the progress of the work, and then will follow the more important details of the work in each division under such sub-head.

The yield and the financial results should, whenever practicable, be shown separately for reserved, protected, and district forests.

Wherever a working-plan exists, it should be explained how far the forests have been managed in accordance with its provisions.

Care must be taken to exclude all unnecessary details, and it should be understood that the annual report is not the place for discussing subjects which require the separate orders of Government. Generally, the report of the largest Circle *should not exceed 30 pages in print.*

Returns to accompany Conservator's annual reports.

238. The following returns will accompany the Conservator's annual report:—

1. Area of reserved forests	Form No.		49
2. Area of protected and district forests	„	„	49
3. Prosecutions for breaches of forest rules	„	„	50
4. Area of forest tracts protected from fire	„	„	51
5. Area of plantations	„	„	52
6. Annual statement of trees felled or girdled by Government agency	„	„	53
7. Annual statement showing the outturn of timber and firewood	„	„	54
8. Annual statement showing the outturn of minor forest produce	„	„	55
9. Annual account of timber, &c., in depôts and sold locally	„	„	56

ANNUAL REPORTS AND RETURNS—*continued*..

10. Annual abstract showing the value of timber and produce at sale depôts . . .	Form No.	57	
11. Annual summary of the revenue and expenditure of the different divisions . .	„	„	58
12. Annual account current	„	„	59
13. Annual statement of outstandings on account of revenue	„	„	60
14. Annual statement of outstandings and liabilities on account of contractors and disbursers	„	„	61
15. Annual statement of financial results . .	„	„	62

For the Circles for which the Comptroller and Auditor General is the auditor, he will prepare Forms Nos. 58, 59, and 61, and forward them to the Conservator. These forms will be inserted in the annual report under the Comptroller and Auditor General's signature.

Treatment of fractions.

239. Except in Forms Nos. 59 to 61, fractions of rupees, square miles, acres, or cubic feet, if exceeding one-half, will be taken as a full rupee, square mile, acre, or cubic foot, as the case may be; if one-half or less, they will be omitted.

Form No. 51 and certain details in the report to be given for working season.

240. The financial and timber returns will include the revenue and expenditure of the official year, but Form No. 51, as well as the details given in the body of the report on the subjects of fire protection and such similar matter as may appear necessary, will be given for the whole working season, which will generally end about June, instead of for the financial year.

Form No. 52. Area of plantations.

241. In Form No. 52 the regular plantations will be given first, and the columns totalled. After this all other cultural operations will be recorded in such manner as may be considered necessary. The sum total of the column "Charges" will comprise the expenditure under A VIII*d* and such portions of the expenditure under other sub-heads of A. VIII in Form No. 58 as should be debited against "sowing and planting."

Form No. 53. Selection fellings.

242. The entries in Form No. 53 will be additions of the entries in column "Felled or girdled during the month" in Form No. 4.

Form No. 54, outturn of timber, and Form No. 55, outturn of minor forest produce.

243. Forms Nos. 54 and 55 will be prepared from the monthly Forms Nos. 7, 10, 12, from the form which may be prescribed under section 87 of the Code, and from Form No. 4,

as regards trees felled by Departmental agency, but sold before reaching a forest depot. The details to be given in these forms must depend on local circumstances; but, wherever practicable, the outturn should be shown separately for reserved, protected, and district forests.

Form No. 56, Abstract of accounts for the whole Circle.

244. Form No. 56 will be prepared as an abstract for the whole Circle, showing opening and closing balances only in detail of forest divisions, the entries under the remaining heads being arranged according to the different descriptions of timber and other forest produce.

Form No. 57, Balanced account of timber in depôts and sold locally.

245. The object of Form No. 57 is to give a balanced account of all timber and other produce received and disposed of in sale depôts; but it will show also timber and other produce cut or collected by Government agency and sold locally. Separate accounts in this form, altered to suit local circumstances, may be prepared for—

(*a*) Drift timber,
(*b*) Firewood and charcoal,
(*c*) Bamboos,
(*d*) Other produce, &c.,

according to the requirements of the Circle.

Value of timber and produce at sale depôts shown in Form No. 57.

246. In preparing Form No. 57, care should be taken that sufficient allowance is made for deterioration in the value of stock in hand, so that the figures entered at the close of the year may represent its value as correctly as possible.

Value of live and dead stock.

A separate return, in Form No. 57, will also be prepared, showing the value of live and dead stock,—*viz.*, buildings, building material, stores, tools and plant, and live-stock.

Form No. 62. Financial results.

247. The entries in Form No. 62 will be an abstract of the entries in the Conservator's register of financial results (Form No. 37).

FORM No. 1.

[*Sections 60 and 61.*]

FOREST DEPARTMENT, BENGAL.

Register of Reserved Forests.

Date of entry.	Name of Reserve.	Civil District and Sub-division of District.	No. and date of Notification sanctioning the reserve.	Area, in acres.	Boundaries.	Statement of Rights.	Remarks.
January 23rd, 1883.	Goompahar.	Darjeeling District, Hill Territory Sub-division.	No. 630, dated 29th January 1884.	8,148	*North.*—The little Rungeet, then a demarcated line running from it along the south boundaries of the Miou, Tumsong, Chongtong, and Rishihât Tea Estates, and the Lainkoop khas mehal. *East.*—The west boundary of the Darjeeling Municipality. *South.*—The Tumsong and Poobong Tea Estates, then a demarcated line to the Nagri ridge, then down that ridge, and then the upper boundary of the Silimbong and Rungbong Estates. *West.* The frontier of Nepal.	. . . .	Notified under Section 34 of Forest Act.
July 19th, 1884.	Ditto .	Ditto .	No. 2430, dated 19th July 1884.	435	*North.*—Forest Reserve . . . *East.*—A demarcated line from the Nagri ridge to the south boundary of the Forest Reserve. *South and West.*—The Nagri ridge.	. . . .	Notified under Section 4 of Forest Act on 18th October 1883, and under Section 19, from 1st August 1884.

Form No. 2.] Register of Yield.

FORM

FOREST DEPART

Register of Yield of the Dalkajhar Working

Block.	Compartment. No.	Compartment. Area, in acres.	Class of Forest.	Provisions of Working-Plan. Year of working.	Timber and Fuel. Area to be taken in hand, acres.	Nature of felling.	No. of trees to be felled or girdled.	Yield, in cubic feet, solid. Logs.	Scantling.	Poles.	Fuel.	Total.	Other Forest Produce. Kind and quantity.	Revenue. Gross. Rs.	Net Rs.
													1884.		
V. Harlia.	2	150	High Forest, Sál.	1884	150	Selection felling.	400	4,000	2,000	...	4,000	10,000	500 bundles of cane.	300	100
													1885.		
V. Harlia .	2	150	High Forest, Sál.	1884	10	Selection fellings.	30	...	...	...	...	...	...	...	...
Ditto .	6	110	Ditto .	1885	110	Ditto .	350	3,000	1,500	...	3,500	8,000	10,000 bamboos.	...	200
Ditto .	10	300	High forest, mixed.	1885	...	...	...	...	...	...	...	...	15,000 bamboos.	...	300
													600 cart-loads of grass.	...	300

Register of Yield. [Form No. 2.

No. 2. [*Sections 70 and 71.*]

MENT, BENGAL.

Circle, Balasan Range, Darjeeling Division.

Result of Operations.										
Timber and Fuel.							Other Forest Produce.			Remarks.
Area taken in hand, acres.	No. of trees felled or girdled.	Yield, in cubic feet, solid.					Kind and quantity.	Revenue.		
		Logs.	Scantling.	Poles.	Fuel.	Total.		Gross Rs.	Net Rs.	
140	370	3,500	2,200	...	3,600	9,300	500 bundles of cane.	290	110	
10	30	300	100	...	200	600	...	...	...	
110	350	3,500	1,600	...	3,000	8,100	8,000 bamboos.	...	160	Bamboos removed by purchasers.
...	...	...	...	...	...	...	15,000 bamboos,	...	300	Removed by purchasers.
							500 loads of grass.	...	250	

FORM No. 3.

[*Sections 70 and 71.*]

FOREST DEPARTMENT, BENGAL.

Record of Works of Reproduction and Improvement in the Dalkajhar Working Circle, Balasan Range, Darjeeling Division.

BLOCK.	COMPARTMENT No.	PROVISIONS OF WORKING-PLAN.			RESULT OF OPERATIONS.		REMARKS.
		Year in which to be carried out.	Description of Work.	Cost Rs.	Description of Work.	Cost Rs.	
			1884.				
V. Harlia .	12	1884	20 acres to be planted up with one year old Sâl seedlings . .	300	10 acres only planted with seedlings out of the Forest . . .	180	
„ .	„	1884	Formation of nursery, 40′ × 40′, for next year's plantations . .	15	A nursery 60′ × 40′ completed .	20	
			1885.				
„ .	„	1884	10 acres to be planted with one year old Sâl seedlings . . .	150	10 acres planted . . .	160	
„ .	„	1885	20 acres to be planted with one year old Sâl seedlings, in continuation of previous year's work . .	300	Plantation formed as prescribed .	290	
„ .	15 and 16	1885	1,800 yards of cleared line between compartments, 15 and 16 to be made into a fair-weather cart-road	300	1,500 yards of road constructed . .	250	

FORM No. 4.

[*Sections 72, 186, and 200.*]

Trees felled or girdled by Govt. Agency (Selection fellings). [Form No. 4.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Trees felled or girdled by Government Agency during the month of June 1884—(Selection fellings).

Forest Range.	Locality.	Description of Trees.	Number of Trees.						Remarks.
			On hand, 1st June.	Felled or girdled during the month.	Total.	Converted or otherwise disposed of during the month.			Balance on 30th June.	
						How disposed of.	No.	Total.		
Goompahar . . .	Poobong	Oak .	2	3	5	Cut into 6 logs. Sold .	4 1	5	...	
	Ditto .	Lali .	10	...	10	.....	...	...	10	
	Ditto .	Miscellaneous.	40	...	40	Cut into 200 maunds of firewood.	...	8	32	
		TOTAL .	52	3	55			13	42	

N. B.—This form will only be used for fellings made under the system of "selection fellings," or "jardinage."

DARJEELING,
The 5th July 1884.

Deputy Conservator,
Darjeeling Division.

FORM No. 5. [*Sections 72, 74, 75, 76, 79, 186, 188, and 200.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Register of Receipts in the Goom Depôt.

Depôt Number.	Whence received.	How obtained.	Date of Receipt.		Description of Produce.	Marks.	Number or quantity.	Measurements.			Remarks.
								Length.	Girth or scantling.	Cubic feet.	
158	By transfer from the Darjeeling Depôt.	...	June 1884	1st.	Búk scantlings	F. D. 1884.	217	....	...	526	
159	By conversion in Depôt.	...	,,	,,	Posts	...	6,306	...	...	3,153	
					Scantlings	...	287	...	...	646	
					(Various) slabs, ends & pieces.	...	839	...	...	34	
160	From the Goom Forest.	Selection fellings.	,,	,,	Champ scantlings.	...	937	...	...	491	
		Clearances	,,	,,	Ditto	...	143	...	..	107	
	,,	Dry and fallen wood.	,,	,,	Logs (various)	...	241	...	...	6,762	
	,,	Remeasurement.	,,	,,							

N. B.—In the case of Forest Depôts, the Conservator will issue instructions whether all columns in the form shall be filled up, or whether any may be left blank.

FORM No. 6.

[*Sections 74, 75, 186, and 200.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Register of Disposals from the Darjeeling Depôt.

No. of Bill or Pass.	Date.	How disposed of.	Description of Produce.	Depôt No. of logs, &c.	Marks.	Number or quantity	Measurement.			Selling Rate.		Amount.			Remarks.
							Length.	Girth or scantling.	Cubic feet.	At	Per	Rs.	A.	P.	
No. 14 of 1884.	4th June	Sold to Executive Engineer, Darjeeling Division.	Oak scantlings	20	F. D. 1884.	90	20 ft.	12×1	150	Re. 1	c. f.	150	0	0	
No. 15 of 1884.	„	Used by Department in demarcating blocks.	Miscellaneous poles.	21	...	100	...	...	...	...	...	...	...	...	
	„	Transferred to Goom Depôt.	Firewood	...	...	100 Mds.	...	...	...	...	...	...	...	...	

N. B.—In the case of Forest Depôts, the Conservator will issue instructions whether all columns in the form shall be filled up, or whether any may be left blank.

FORM No. 7.

[*Sections 77, 186, and 200.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Receipts and Issues of Timber and other Produce in Depôts for the month of June 1884.

Name of Depôt.	Description of Produce.	On hand, 1st June.		Received during the month.			Total.		Disposed of during the month.			Balance on 30th June.		Remarks.
		No. or quantity	Cubic feet.	Whence received.	No. or quantity	Cubic feet.	No. or quantity	Cubic feet.	How disposed of.	No. or quantity	Cubic feet.	No. or quantity.	Cubic feet.	
Darjeeling	Chestnut logs.	10	400	Poobong block	4	160	14	560	Error in measurement*	...	50	...	...	*Conservator's sanction No 315, dated 14th June 1884.
									Transferred to Teesta Divn.†	1	40	13	470	†Divisional Officers' receipt No. 14, dated 14th June 1884.
Ditto .	Oak scantling, 20′ ×12′ ×1″.	...	...	Senchal block .	180	300	180	300	Sold . .	90	150	90	150	
	Total Timber.	10	400	...	184	460	194	860	...	91	240	103	620	
Darjeeling	Firewood .	1,000	Mds.	Poobong block	100	Mds.	1,200	Mds.	Sold . .	600‡	Mds.	600	Mds.	‡Removed 500 maunds.
				Goompahar Depot.	100	Do.								
Goompahar	Ditto .	100	Do.	...	...	...	100	Do.	To Darjeeling Depot.	100	Do.	...	...	
Ditto .	Charcoal .	500	Do.	Stock taking excess.	10	Do.	510	Do.	Sold . .	200	Do.	310§	Mds.	§250 mds. are in transit to Darjeeling Depôt.
	Total Fuel.	1,600	Mds.	...	210	Mds.	1,810	Mds.	...	900	Mds.	910	Mds	
Goompahar	Bamboos .	2,500	...	...	..	...	2,500	...	Sold . .	2,500	....	...	...	
Goompahar	Confiscated rubber.	28	Seers.	...	...	...	28	Seers.	Sold by auction	28	Seers.	...	...	

DARJEELING,
The 5th July 1884.

Deputy Conservator of Forests,
Darjeeling Division.

FORM No. 8.

[*Sections 77, 78, 142, 186, and 200.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Sales of Timber and other Produce cut and collected by Government Agency during the month of June 1884.

Place of sale.	Budget sub-head.	Description of Produce.	No. or quantity.	Cubic feet.	Rate.	Total amount of sale. Rs.	A.	P.	Amount actually paid. Rs.	A.	P.	Number of logs and pieces, &c., removed.	Number sold, but remaining unremoved	Remarks.
Sold from Sale Depôts.														
Darjeeling Depôt . .	I *a*	Oak scantling	90	150	Re. 1 . .	150	0	0	...	...	...	90		
Do. do. . .	I *b*	Firewood, mds. .	600	...	Rs. 25 per °/° .	150	0	0	125	0	0	500 mds.	100 mds.	
Goompahar do. . .	I *b*	Charcoal, mds. .	200	...	Re. 1 per md. .	200	0	0	200	0	0	200 do.		
Do. do. . .	I *c*	Bamboos .	2,500	...	Re. 2 per °/° .	50	0	0	50	0	0	2,500		
Do. do. . .	III	Confiscated rubber, seers	28	...	Auction . .	20	0	0	20	0	0	28 seers.		
Sold from Forest Depôts.														
Poobong block . .	I *a*	Oak log .	1	80	8 annas . .	40	0	0	...	...	...	1		
Do. do. . . .	I *a*	Chestnut logs .	14	560	8 do. . .	280	0	0	280	0	0	14		
Total						890	0	0	675	0	0			
ADD—Outstandings due from previous months, as per form No. 11 . .						100	0	0	100	0	0			
Total						990	0	0	775	0	0			
DEDUCT—Amount realised during the month						775	0	0						
Balance outstanding on 30th June 1884, as per Form No. 11 .						215	0	0						

Abstract of amount realised.

I *a*	380	0	0
I *b*	325	1	0
I *c*	50	0	0
I *d*	0	0	0
I *e*	0	0	0
III	20	0	0
Total .	775	0	0

DARJEELING,
The 5th July 1884.

Deputy Conservator of Forests,
Darjeeling Division.

FORM No. 9.

[*Sections 79, 186, and 200.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Account of Drift Timber Operations during the month of June 1884.

Depôt.	Description of Timber.	Balance on 1st June.	Salved during the month.	TOTAL.	Made over to Claimants.	Transferred to Government Account.	Balance on 30th June.	REMARKS.
Darjeeling . .	Chestnut logs	10	4	14	4	8	2	

FORM No. 10.

[*Sections 84, 142, 186, and 200.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Revenue from Timber and other Produce cut, collected, and removed from the Forests by Consumers or Purchasers, including Pasture, during the month of June 1884.

Forest Range.	Locality.	Produce removed. Description.	Produce removed. No. or quantity.	Rate.	Amount of revenue. Rs.	A.	P.	Amount actually realised during the month. Rs.	A.	P.	Realised under each Budget sub-head. Amount. Rs.	A.	P.	Sub-head.	Remarks.
Tukdah . .	Poomong block	Chestnut tree .	1	Rs. 20	20	0	0	20	0	0	...	...	...		
Goompahar .	Poobong do. .	Dry oak wood .	500 cub. ft.	8 as.	250	0	0	250	0	0	...	...	...		
Do. . .	Do. do. .	Oak trees . .	2	Rs. 20	40	0	0	...	...	...	270	0	0	II *a*	
Do. . .	Do. do. .	Dry wood . .	80 loads (about 120 mds.)	4 as.	20	0	0	20	0	0	20	0	0	II *b*	
Do. . .	Chongtong do. .	Bullocks grazing .	480	4 as.	120	0	0	120	0	0	120	0	0	II *d*	
Do. . .	Poobong do. .	Canes—Permits .	10	Rs. 6	60	0	0	60	0	0	60	0	0	II *e*	
		Total . .			510	0	0	470	0	0	470	0	0	...	
ADD—Outstandings due from previous months, as per Form No. 11 .					10	0	0	...	...	...					
		Total .			520	0	0	470	0	0					
DEDUCT—Amount realized during the month					470	0	0								
Balance outstanding on 30th June 1884, as per Form No. 11 . .					50	0	0								

DARJEELING,
The 5th July 1884.

Deputy Conservator of Forests,
Darjeeling Division.

FORM No. 11.

[*Sections 85, 186, and 200.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Outstandings on account of Revenue for the month of June 1884.

Names.	Particulars.	Outstanding on 1st June 1884.			Items on which the revenue is not fully realised during the month.			TOTAL.			RECOVERIES DURING THE MONTH.				Balance due to Department on 30th June 1884.			Budget sub-head.	REMARKS.
											No. of items in Cash Book.	Amounts.							
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.		
Executive Engineer, Darjeeling Division.	Oak scantling . .	100	0	0	150	0	0	250	0	0	2	100	0	0	150	0	0	I *a*	
Ditto . .	1 Oak log . .	...	...	...	40	0	0	40	0	0	...	...	...	...	40	0	0	I *a*	
J. Jones, Esq. . .	600 maunds firewood .	...	...	...	150	0	0	150	0	0	3	125	0	0	25	0	0	I *b*	
Road-Cess Department .	2 Oak trees . .	...	...	...	40	0	0	40	0	0	...	...	...	...	40	0	0	II *a*	
Ditto . .	1,000 Bamboos . .	10	0	0	...	...	...	10	0	0	...	...	...	...	10	0	0	II *c*	
Ram Bux . . .	Cultivation lease for 1883-84, Poobong.	12	0	0	...	...	...	12	0	0	...	...	...	...	12	0	0	V *c*	2nd instalment due 1st July 1884.
	Total .	122	0	0	380	0	0	502	0	0	...	225	0	0	277	0	0	...	

DARJEELING,
The 5th July 1884.

Deputy Conservator of Forests,
Darjeeling Division.

FORM No. 12.

[*Sections 86 and 200.*]

FOREST DEPARTMENT, BENGAL.

Register of free grants of Forest Produce in the Darjeeling Division.

Authority under which granted.	Range.	Locality.	Name of Grantee.	Purpose for which granted.	Produce granted.					Remarks.
					Description.	No. or quantity.	Value. Rs.	A.	P.	
Government sanction .	Goompahar . .	Poobong .	J. Jones, Esq.	For the construction of a chaukidar's house.	Bûk tree .	1	20	0	0	
Grazing rules . .	Ditto . .	Ditto .	24 Mandals.	. . . . .	Grazing permit for 500 or 600 head of cattle.		60	0	0	
	Ditto . .	Ditto .	Villagers in the vicinity.	. . .	Sâl poles .	820	220	0	0	Granted in consideration of assistance rendered and labour supplied.
					Sissu .	960	270	0	0	
					Miscellaneous poles .	1,250	150	0	0	
					Canes .	Loads, 36	14	0	0	
					Bamboos .	No. 3,000	30	0	0	

[*Sections 82, and 200.*]

FORM No. 13. Bill No. 6 of 1884-85.

FOREST DEPARTMENT, BENGAL,
DARJEELING DIVISION.

List of timber or other produce sold to J. Jones, Esq., from the Darjeeling Depôt.

Depôt No.	Description of timber or produce.	Measurements. L.	G.	C. ft.	Rate.	Amount. Rs.	A.	P.
				Mds.	Rs.	Rs.	A.	P.
	Firewood			600	25 per %	150	0	0

DARJEELING DEPÔT,
The 1st June 1884. *Forester in charge.*

FORM No. 13. Bill No. 6 of 1884-85.

FOREST DEPARTMENT, BENGAL,
DARJEELING DIVISION.

List of timber or other produce sold to J. Jones, Esq., from the Darjeeling Depôt.

Depôt No.	Description of timber or produce.	Measurements. L.	G.	C. ft.	Rate.	Amount. Rs.	A.	P.
				Mds.	Rs.	Rs.	A.	P.
	Firewood			600	25 per %	150	0	0

DARJEELING DEPOT,
The 1st June 1884. *Forester in charge.*

FORM No. 13. Bill No. 6 of 1884-85.

FOREST DEPARTMENT, BENGAL,
DARJEELING DIVISION.

List of timber or other produce sold to J. Jones, Esq., from the Darjeeling Depôt.

Depôt No.	Description of timber or produce.	Measurements. L.	G.	C. ft.	Rate.	Amount. Rs.	A	P.
				Mds.	Rs.	Rs.	A	P.
	Firewood			600	25 per %	150	0	0

DARJEELING DEPÔT,
The 1st June 1884. *Forester in charge.*

[*Sections 82 and 200.*]

FORM No. 14.

No. 14 of 1884-85.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Darjeeling Depôt.

Received from J. JONES, Esq., the sum of Rupees one hundred and twenty-five only, being price of firewood bought by him, as detailed in Bill No. 6 of 1884-85, in part payment.

	No.	Cub. ft.			
Logs		at		Rs.	
Sleepers		at		Rs.	
Firewood		Mds., at Rs. 25 per cent.	Rs.	125	0 0
TOTAL			Rs.	125	0 0

DARJEELING,
The 4th June 1884.

Forester in charge of Depôt.

N. B.—When required, this form may be in triplicate, as Form No. 13.

[*Sections 82 and 200.*]

FORM No. 14.

No. 14 of 1884-85.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Darjeeling Depôt.

Received from J. JONES, Esq., the sum of Rupees one hundred and twenty-five only, being price of firewood bought by him, as detailed in Bill No. 6. of 1884-85, in part payment.

	No.	Cub. ft.			
Logs		at		Rs.	
Sleepers		at		Rs.	
Firewood, 500		Mds., at Rs. 25 per cent.	Rs.	125	0 0
TOTAL			Rs.	125	0 0

DARJEELING,
The 4th June 1884.

Forester in charge of Depôt.

FORM No. 15.

FOREST DEPARTMENT, BENGAL.

Darjeeling Division.

Permit No. 1057. পাস

No. 51 of 1884-85. নং ১৮৮ -৮ । ইংরাজি

Name—Ram Bux. নাম

Residence—Jor Bungalow. বাসস্থান

Forest. জঙ্গল ।	Date of expiry of grant. মেয়াদ উত্তীর্ণের তারিখ ।	Description of timber or other produce. কাষ্ঠ কিম্বা অন্য প্রকার উৎপন্ন ।	Number or quantity. সংখ্যা ও ওজন ।	Rate. দর	Amount. টাকা ।			Remarks. মন্তব্য ।
				Rs.	Rs.	A.	P.	
Poomong Block.	4th July .	Chestnut tree.	1	20	20	0	0	

DARJEELING,
The 4th June 1884.
তারিখ ১৮৮ -৮ । ইংরাজি

Forester,
ফরেষ্টার,
Darjeeling Division.
বিভাগ ।

FORM No. 15. [*Sections 80 and 200.*]

FOREST DEPARTMENT, BENGAL.

Darjeeling Division.

Permit No. 1057. পাস

No. 51 of 1884-85. নং ১৮৮ -৮ । ইংরাজি

Name—Ram Bux. নাম

Residence—Jor Bungalow. বাসস্থান

Forest. জঙ্গল ।	Date of expiry of grant. মেয়াদ উত্তীর্ণের তারিখ ।	Description of timber or other produce. কাষ্ঠ কিম্বা অন্য প্রকার উৎপন্ন ।	Number or quantity. সংখ্যা ও ওজন ।	Rate. দর ।	Amount. টাকা ।			Remarks. মন্তব্য ।
				Rs.	Rs.	A.	P.	
Poomong Block.	4th July .	Chestnut tree,	1	20	20	0	0	

DARJEELING,
The 4th June 1884.
তারিখ ১৮৮ -৮ । ইংরাজি

Forester,
ফরেষ্টার,
Darjeeling Division.
বিভাগ ।

[*Section 88.*]

FORM No. 16.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Return of Stores, Tools, and Plant, on 1st April 1884.

Description.	BALANCE AS PER LAST RETURN.	RECEIPTS SINCE LAST RETURN.					TOTAL.	ISSUES SINCE LAST RETURN.	BALANCE.	REMARKS.
	No. or quantity.	No. or quantity.	Rate.	Value.			No. or quantity.	No. or quantity.	No. or quantity.	
			Rs.	Rs.	A.	P.				
Surveying Instruments.										
Prismatic compass No. 10145	6	1	50	50	0	0	7	...	7	
Theodolites . . .	5	...	...	...	...	...	5	...	5	
Measuring chains . .	2	...	...	...	...	...	20	8	12	Worn out and sold.
* *	*	*	*	*	*	*	* *	*	*	

Deputy Conservator of Forests,
Darjeeling Division.

Form No. 17.] Budget Estimate.

FORM No. 17. [*Sections 100 to 120.*]

FOREST DEPARTMENT, BENGAL.

Budget Estimate for the year 1885-86.

BUDGET HEADS.	DARJEELING DIVISION.				
	Actuals, 1883-84.	Sanctioned Estimate, 1884-85.	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.	Ammendments by local Government.
RECEIPTS.					
I.—Timber and other produce removed from the forests by Government Agency—					
a. Timber					
b. Firewood and Charcoal . . .					
c. Bamboos					
d. Sandalwood					
e. Grass and other minor produce . .					
II.—Timber and other produce removed from the forests by consumers or purchasers—					
a. Timber					
b. Firewood and Charcoal . . .					
c. Bamboos					
d. Grazing and Fodder grass . . .					
e. Other minor produce					
III.—Drift and waif wood, and confiscated forest produce—					
IV.—Revenue from forests not managed by Government—					
a. Duty on foreign timber and other forest produce					
b. Revenue from shared and private forests					
V.—Miscellaneous—					
a. Fines and Forfeitures . . .					
b. Refunds					
c. Other sources					
TOTAL RECEIPTS .					

Budget Estimate. [Form No. 17.

Budget Heads.	Darjeeling Division.				
	Actuals, 1883-84.	Sanctioned Estimate, 1884-85.	Revised Estimate, 1884-85.	Budget Estimate, 1885-86.	Amendments by Local Government.
EXPENDITURE.					
A.—Conservancy and Works—					
I.—Timber and other produce removed from the forests by Government agency—					
a. Timber					
b. Firewood and charcoal					
c. Bamboos					
d. Sandalwood					
e. Grass and other minor produce					
II.—Timber and other produce removed from the forests by consumers or purchasers					
III.—Drift and waif wood and confiscated forest produce					
IV.—Revenue from forests not managed by Government—					
a. Duty on foreign timber and other forest produce					
b. Revenue from shared and private forests					
V.—Rent of leased forests and payments to shareholders in forests managed by Government					
VI.—Live-stock, stores, tools and plant—					
a. Purchase of cattle					
b. Feed and keep of cattle					
c. Purchase of stores, tools and plant					
VII.—Communications and buildings—					
a. Roads and bridges					
b. Buildings					
c. Other works					
VIII.—Demarcation, improvement, and extension of forests—					
a. Demarcation					
b. Compensation for land and rights					
c. Surveys and working plans					
d. Sowing and planting					
e. Protection from fire					
f. Other works					
IX.—Miscellaneous—					
a. Refunds					
b. Law charges					
c. Other charges					
Total A Conservancy and Works					
B.—Establishments—					
I.—Salaries—					
a. Conservators					
b. Superior officers					
c. Subordinate forest and depôt establishments					
d. Office establishments					
e. Deputation and special allowances					
II.—Travelling allowances—					
a. Conservators					
b. Superior officers					
c. Subordinate forest and depôt establishments					
d. Office establishments					
III.—Contingencies—					
a. Stationery					
b. Carriage of tents and records					
c. Rents, Rates and Taxes					
d. Pay of Police Guards					
e. Official Postage					
f. Sundries					
Total B—Establishments					
Grand Total of Expenditure					

Form No. 18.] Application for Credits (Divisions).

FORM No. 18. [*Section 165.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Application for Credits on the undermentioned Treasuries to meet the anticipated Expenditure during the 2nd quarter ending 30th September 1884.

Nos. of the Budget Heads.	BUDGET HEADS.	Amount.	REMARKS.
		Rs.	
A I	Timber and other produce removed from the forests by Government agency .	3,000	Fuel works.
A II	Timber and other produce removed from the forests by consumers or purchasers	...	
A III	Drift and waif wood and confiscated forest produce	50	Stacking and carriage of confiscated timber.
A IV	Revenue from forests not managed by Government	...	
A V	Rent of leased forests and payments to shareholders in forests managed by Government	...	
A VI	Live stock, stores, tools and plant .	250	Carts for fuel work.
A VII	Communications and buildings . .	1,600	Rs. Goompahar road . 1,000 Forest house . . 600
A VIII	Demarcation, improvement, and extension of forests	1,850	Demarcation . . 800 Plantation works . 800 Other works . . 250
A IX	Miscellaneous	200	
B I	Salaries	2,700	
B II	Travelling allowances . . .	250	
B III	Contingencies	300	
	TOTAL ANTICIPATED EXPENDITURE .	10,200	
To be granted as follows:—			
On Darjeeling Treasury, Rs. . .	9,000		
On Kurseong Sub-Treasury, Rs. . .	500		
On_____ Ditto, Rs. . .			
On_____ Ditto, Rs. . .			
TOTAL CREDITS APPLIED FOR . .		9,500	
MEMO. OF BALANCE ESTIMATED TO BE IN HAND ON 30TH JUNE 1884.			
Cash Rs. 200 . .			
Drawing account, Darjeeling Treasury, Rs. 500 . .			
Ditto, _____ Ditto, Rs. . .			
Ditto, _____ Ditto, Rs. . .			
Ditto, _____ Ditto, Rs. . .		700	
TOTAL		10,200	

DARJEELING,
The 1st June 1884.

Deputy Conservator of Forests,
Darjeeling Division.

FORM No. 19. [*Section 165.*]

FOREST DEPARTMENT, BENGAL.

List of Credits required for the quarter ending 30th September 1884.

In whose favour.	Name of Treasury.	Amount.	REMARKS.
		Rs.	
Conservator of Forests, Bengal .	Darjeeling . .	6,000	
Deputy Conservator of Forests, Darjeeling Division . . .	Darjeeling . .	9,000	
Deputy Conservator of Forests, Darjeeling Division . . .	Kurseong Sub-Treasury . .	500	
	TOTAL .	15,500	Fifteen thousand five hundred only.

DARJEELING,
The 15th June 1884.

Conservator of Forests, Bengal.

FORM No. 20. [*Section 172.*]

Dr. FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION. *Cr.*

Account Current with the Darjeeling Treasury for the quarter ending 30th June 1884.

Date.	Letters of Credit.	Amount.			Date.	No. of Cheque.	Particulars of Cheques.	Amount.		
		Rs.	A.	P.				Rs.	A.	P.
1st April .	No. of 20th March 1884 . .	6,000	0	0	1st April	799	—— Contractor. Advance . .	1,000	0	0
					15th „	800	—— Forest ranger. Advance for works	250	0	0
					30th „	1051	Ditto ditto .	150	0	0
					1st May	1052	Self for current divisional expenses .	1,000	0	0
					10th „	1053	Ditto ditto .	1,500	0	0
					20th „	1054	—— Contractor. Advance . .	100	0	0
					29th „	1055	—— Forest ranger. Advance for works	150	0	0
					1st June	1056	Self for current divisional expenses .	1,000	0	0
					30th „	1057	Treasury Officer, Darjeeling. Revenue .	100	0	0
					30th „	1058	—— Forest ranger. Advance for works	150	0	0
								5,400	0	0
							Balance undrawn on June 30th . .	600	0	0
	TOTAL .	6,000	0	0			TOTAL .	6,000	0	0
	DARJEELING, *The 30th June 1884.*						*Deputy Conservator of Forests, Darjeeling Division.*			
1st July .	Balance of No. 5 of 20th March 1884 .	600	0	0						
	No. 24 of 16th June 1884 . . .	9,000	0	0						

FORM No. 21. [*Section 173.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Register of Cheques drawn during June 1884.

No. of Cheque.	Date.	On what Treasury.	Amount.			For use in Comptroller General's Office. Date of encashment at Treasury.		Remarks.
			Rs.	A.	P.			
1056	1st	Darjeeling	1,000	0	0			
1057	30th	„	100	0	0			
1058	30th	„	150	0	0			
		TOTAL	1,250	0	0			One thousand two hundred and fifty only.

DARJEELING,
The 30th June 1884.

Deputy Conservator of Forests,
Darjeeling Division.

FORM No. 22. [*Section 124.*]

FOREST DEPARTMENT, BENGAL.

Cash Balance Report of the Darjeeling Division, on the last day of June 1884.

		Rs.	A.	P.
GOVERNMENT CURRENCY NOTES	At Rupees 1,000			
	„ „ 500			
	„ „ 100			
	„ „ 50	50	0	0
	„ „ 20	20	0	0
	„ „ 10	20	0	0
	„ „ 5	15	0	0
	TOTAL CURRENCY NOTES	105	0	0
SILVER	Rupees	44	0	0
	Half Rupees	1	0	0
	Quarter Rupees	2	0	0
	Two-anna pieces	1	0	0
COPPER	Double pice	1	8	0
	Single pice	0	8	0
	Half-pice			
	Pie pieces			
	TOTAL CASH IN HAND	50	0	0
	GRAND TOTAL	155	0	0

I hereby certify that the balance in my hands amounted, on the 30th June 1884, to Rupees one hundred and fifty-five only, as shown above, and that I am personally responsible that the said balance was actually in my custody.

DARJEELING,
The 30th June 1884.

Deputy Conservator of Forests,
Darjeeling Division.

110188

Form No. 23.] Daily Cash Book.

FORM

Dr. *Cash Book of*_____, *Deputy Conservator of*

Date.	No. of Item	Particulars.	Receipts. Cash.	Receipts. Bank or Treasury.	Head of Service.
			Rs. A. P.	Rs. A. P.	
		Cash balance brought forward .	100 0 0		
1st	1	To Cheque No. 1056 on Darjeeling Treasury. .	...	1,000 0 0	*Remittance.*
2nd	2	To received by sale of 100 cubic feet oak scantling, at Re. 1 per cubic foot, from Goompahar Depôt, to Executive Engineer, Darjeeling Division, as per Acceptance No. 10, dated 1st June 1884 .	100 0 0	...	*I a.*
4th	3	To 500 maunds firewood delivered to J. Jones, Esq., Darjeeling, from Darjeeling Depôt, at Rs. 25 per 100 maunds	125 0 0	...	*I b.*
4th	4	To received from Ram Bux, price of one chestnut tree, from Tukdah Range, Poomong Block, at Rs. 20	20 0 0	...	*II a.*
4th	5	To recovered by work done, from Roop Singh, contractor, balance in full of Cr., item No. 42 of 15th February 1884. . . . . Rs. 135 8 0 and in part Cr. Item No. 60 of 20th March 1884 . . . . . Rs. 214 8 0	350 0 0	...	*Advance recoverable.*
4th	6	To one prismatic compass supplied by the Mathematical Instrument Department, as per Bill No. 15, dated 20th May 1884	...	50 0 0	*Book Transfer.*
5th	7	To received from Mr. ————, Deputy Conservator of Forests, Darjeeling Division, his subscription to the Uncovenanted Service Family Pension Fund for June 1884, by deduction from pay bill	20 0 0	...	*Service Funds.*
5th	8	To recovered in cash from ———, Forester, being amount disallowed in Objection Statement to accounts for April 1884, on Item No. 27, on account of excess travelling allowance. . .	10 0 0	...	*Cash recovery of service payments.*
5th	9	To recovered in cash from————, Forest Ranger, being amount disallowed in Objection Statement to account for March 1884, on Item No. 12, on account of excess leave allowance	5 0 0	...	*V b.*
30th	10	To recovered from————, Forest Ranger, by expenditure incurred in Goompahar Range, from 26th May to 25th June 1884, balance in full of Cr., Item No. 35 of 28th April 1884 . . . . . Rs. 120 0 0 and in full Cr., Item No. 15 of 15th May 1884 . . . . . „ 80 0 0	200 0 0	...	*Advance recoverable.*
30th	11	To Revenue collected in the Goompahar Range, from May 26th to June 25th, 1884	1,000 0 0	...	
30th	12	To Cheque No. 1057 on Darjeeling Treasury. .	...	100 0 0	*Remittance.*
30th	13	To „ „ 1058 „ „ „ . .	...	150 0 0	*Ditto.*
		TOTAL .	1,930 0 0	1,300 0 0	
		Add—Bank or Treasury .	1,300 0 0		
		GRAND TOTAL .	3,230 0 0		

DARJEELING,
The 30th June 1884.

Daily Cash Book. [Form No. 23.

No. 23. [*Sections 121, 122, 138 to 145 and 187.*]

Forests, Darjeeling Division, Bengal, for the month of June 1884. Cr.

Date.	No. of Item.	No. of Voucher.	Particulars.	Disbursements. Cash.	Disbursements. Bank or Treasury.	Head of Service.
				Rs. A. P.	Rs. A. P.	
1st	1	1	By paid part of Divisional Office Establishment pay for May 1884	50 0 0	...	*B I d.*
1st	2	2	By paid part pay of Forest Establishment for May 1884	300 0 0	...	*B I c.*
2nd	3	3	By Book Transfer to Executive Engineer, Darjeeling Division, for oak scantling supplied, Bill No. 5, as per Acceptance No. 10, dated 1st June 1884	...	100 0 0	*Book Transfer.*
4th	4	4	By paid Roop Sing, contractor for delivering at Darjeeling Depôt 1,600 maunds firewood, at Rs. 17 per 100 maunds Rs. 272 0 0 and 156 maunds charcoal at 8 annas per maund „ 78 0 0	350 0 0	...	*A I b.*
4th	5	5	By paid by Book Transfer to Mathematical Instrument Department, price of one prismatic compass, as per Bill No. 15, of 20th May 1884	50 0 0	...	*A V I c.*
5th	6	6	By paid pay of Mr. ———, Deputy Conservator of Forests, for May 1884	500 0 0	...	*B I b.*
5th	7	1	By paid balance of Divisional Office Establishment pay for May 1884	25 0 0	...	*B I d.*
5th	8	7	By revenue paid into Darjeeling Treasury, as per Chalan No. 80 of this date	...	150 0 0	*Remittance.*
30th	9	8G to 13G	By expenditure incurred by ———, Forest Ranger, in Goompahar Range, as per his accounts from 26th May to 25th June 1884	300 0 0	...	
30th	10	14G to 16G	By amount of revenue of the Goompahar Range, remitted to Darjeeling Treasury— Chalan No. 65 of 4th, Rs. 100 0 0; „ „ 85 of 6th, „ 600 0 0; „ „ 105 of 24th, „ 150 0 0	...	850 0 0	*Remittance.*
30th	11	17G	By amount of revenue of the Goompahar Range, remitted to Kurseong Tahsil, Darjeeling District, as per Chalan No. 15 of 15th June 1884.	...	50 0 0	*Ditto.*
30th	12	18	By revenue paid into Darjeeling Treasury by Cheque No. 1057, as per Chalan No. 120 of 30th June	...	100 0 0	*Ditto.*
30th	13	19	By amount advanced to ———, Forest Ranger, Goompahar Range, for current expenses	150 0 0	...	*Advance recoverable.*
30th	14	20	By paid Mr. ———, Deputy Conservator of Forests, Darjeeling Division, the amount of his travelling allowance bill for May 1884	100 0 0	...	*B II b.*
			Total	1,825 0 0	1,250 0 0	
			Add—Bank or Treasury	1,250 0 0		
			Total	3,075 0 0		
			Cash balance in hand on 30th June 1884	155 0 0		
			GRAND TOTAL	3,230 0 0		

Deputy Conservator of Forests,
Darjeeling Division.

Form No. 23.] Monthly Cash Account.

FORM

Dr. *Cash Account of*_____, *Deputy Conservator of*

Date.	No. of Item.	Particulars.	Receipts. Cash.	Receipts. Bank or Treasury.	Head of Service.
			Rs. A. P.	Rs. A. P.	
		Cash balance brought forward .	100 0 0		
		To cheques drawn as per details in Form No. 21 submitted	...	1,250 0 0	*Remittance.*
4th	6	To one prismatic compass supplied by the Mathematical Instrument Department, as per bill No. 15, dated 20th May 1884 . .	...	50 0 0	*Book Transfer.*
5th	7	To received from Mr.————, Deputy Conservator of Forests, Darjeeling Division, his subscription to the Uncovenanted Service Family Pension Fund for June 1884, by deduction from pay bill	20 0 0	...	*Service Funds.*
		To recoveries from contractors and disbursers, as per details in Form No. 32 attached . .	550 0 0	...	*Advance Recoverable.*
5th	8	To recovered in cash from————, Forester, being amount disallowed in objection statement to accounts for April 1884 on item No. 27, on account of excess travelling allowance	10 0 0	...	*Cash recovery of service payments.*
		To revenue received during the month, as per detail in Form No. 35 attached . . .	1,250 0 0	...	*1 Forests.*
		Total .	1,930 0 0	1,300 0 0	
		Add—Bank or Treasury .	1,300 0 0		
		GRAND TOTAL .	3,230 0 0		

The following Statements,
Form No. 33 with
Form No. 34
Form 32 with

(Note.—Blank returns should not be submitted, but a note made
Grand total three thousand two

Darjeeling,
The 5th July 1884.

Monthly Cash Account. [Form No. 23.

No. 23. [*Section 185.*]

Forests, Darjeeling Division, Bengal, for the month of June 1884. Cr.

Date.	No. of Item.	No. of Voucher.	Particulars.	Disbursements. Cash.	Disbursements. Bank or Treasury.	Head of Service.
				Rs. A. P.	Rs. A. P.	
			By revenue paid into treasuries as per details in Form No. 34 attached .	...	1,150 0 0	*Remittance.*
2nd	3	3	By book transfer to Executive Engineer, Darjeeling Division, for oak scantling supplied, bill No. 5, as per acceptance No. 10 dated 1st June 1884.	...	100 0 0	*Book Transfer.*
30th	...	...	By amount of advances made to contractors and disbursers, as per details in Form No. 32 attached. . .	150 0 0	...	*Advance Recoverable.*
			By expenditure charged during the month, as per detail in Form No. 35 attached.	1,675 0 0	...	*13 Forests.*
			Total .	1,825 0 0	1,250 0 0	
			Add—Bank or Treasury .	1,250 0 0	...	
			Total .	3,075 0 0	...	
			Cash balance in hand on 30th June 1884	155 0 0	...	
			GRAND TOTAL .	3,230 0 0	...	

&c , are attached :—
Vouchers.
Chellans.
Vouchers,
at foot of this statement of the Forms that are blank.)
hundred and thirty only.

Deputy Conservator of Forests,
Darjeeling Division.

Form No. 24.] Establishment Bill.

FORM No. 24. [*Sections 145 to 147, 149 to 152.*]

FOREST DEPARTMENT, BENGAL.

Salary List of Permanent Forest Establishment of the Darjeeling Division for May 1884.

HEAD OF SERVICE, B. I. c.			VOUCHER No. 2 OF JUNE 1884.												
No.	NAME.	Office and Charge.	Amount of Salary.			DEDUCTION ON ACCOUNT OF						Net Amount paid.			Signature or Remarks.
						Funds, Fines, &c., as overleaf.			Savings.						
			Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
		GOOMPAHAR RANGE.													
1	Mr. ———	Forest Ranger	100	0	0	...	...	...	20	0	0	80	0	0	
2	Baboo A.	Forester	40	0	0	20	0	0	...	...	...	...	...	...	On leave.
	,, B.	Ditto (acting)	...	...	...	...	...	...	...	...	...	20	0	0	
3	Baboo B. B.	Forester	20	0	0	...	...	...	...	...	..	20	0	0	
4 to 8	. . .	5 Forest guards, at Rs. 8	40	0	0	2	0	0	...	...	..	38	0	0	
9	. . .	1 Personal peon	7	0	0	...	...	...	...	...	...	7	0	0	
		TOTAL	207	0	0	22	0	0	20	0	0	165	0	0	
		RUNGBOOL RANGE.													
10	Mr. C. / Baboo D.	Forester	40	0	0	...	...	...	...	...	...	12 / 27	14 / 1	6 / 6	1st to 10th. / 11th to 31st.
11 to 15	. . .	5 Forest guards, at Rs. 8	40	0	0	...	...	...	8	0	0	32	0	0	
16	. . .	1 Personal peon	7	0	0	...	...	...	...	...	...	7	0	0	
		TOTAL	87	0	0	...	...	...	8	0	0	79	0	0	
		TUKDAH RANGE.													
17	Baboo E.	Forester	30	0	0	...	...	...	10	0	0	20	0	0	
18 to 22	. . .	5 Forest guards, at Rs. 8	40	0	0	...	...	...	4	0	0	36	0	0	
		TOTAL	70	0	0	...	...	...	14	0	0	56	0	0	
		GRAND TOTAL	364	0	0	22	0	0	42	0	0	300	0	0	

CERTIFIED that all items charged in this bill have been disbursed by ——— to the proper persons, and that their receipts have either been taken in the establishment bill book, or are filed separately in my office; and further that receipt stamps, duly cancelled, are affixed for every payment in excess of Rs. 20. Certified also, that all persons on pay not exceeding Rs. 10, for whom pay has been drawn in this bill, have actually been entertained during the month.

PASSED FOR Rs. (300) THREE HUNDRED ONLY.

DARJEELING,
The 1st June 1884.

Deputy Conservator of Forests,
Darjeeling Division.

Certificate to be given when no superior officer was absent on deputation, or with or without leave.

Certified that no person in superior service on this establishment has been absent either on deputation, or with or without leave (except on casual leave), during the month of ——— 188 ; and further that all appointments and promotions, permanent or temporary, have been recorded in the service books of the persons concerned under my initials.

Deputy Conservator of Forests,
Darjeeling Division.

FORM No. 24—*continued.*

Memo. of Fund and other Deductions.

No.	Name and Rank.	Undisbursed Salaries.			Fines.			Uncovenanted Service Family Pension Fund.						Total Deductions.			Remarks.
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
2	Baboo A., Forester	20	0	0	...	...	...	...	...	...	...	...	...	20	0	0	
	Jodoo, Forest Guard.	...	...	...	2	0	0	...	..	...	...	...	...	2	0	0	
	Total .	20	0	0	2	0	0	...	...	...	...	...	...	22	0	0	

Deputy Conservator of Forests,
Darjeeling Division.

FORM No. 25.

[*Sections 148 and 151.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Return of Changes in the permanent Executive, Protective, and Office Establishments during the month of May 1884.

No.	Name.	Office and charge.	Amount of salary.			Date of change.	Remarks.
			Rs.	A.	P.		
2	Baboo B. B. . .	Forester, Goompahar Range	20	0	0	1st May 1884 . .	Appointed to act as Forester on Rs. 40, *vice* Baboo A on leave. Conservator's order No. 220, dated 10th May 1884.
10	Mr. C. . . .	„ Rungbool Range .	40	0	0	10th do. . .	Transferred to the Buxa Division. Conservator's order No. 221, dated 10th May 1884.
10	Baboo D. . .	Ditto . .	40	0	0	11th do. . .	Joined from Teesta Division. Conservator's order No. 222, dated 10th May 1884.

CERTIFIED that all leave granted and all appointments and promotions, permanent or temporary, have been recorded in the service books of the persons concerned, under my initials.

DARJEELING,
The 5th July 1884.

Deputy Conservator of Forests,
Darjeeling Division

FORM No. 26. [*Sections 148 and 151.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Return showing non-gazetted Officers of the permanent establishment in superior service, and drawing more than Rs. 10 a month, on leave or under suspension during the month of May 1884.

Name and designation of absentee.	Pay of absentee (rate per mensem).			Leave granted.				Leave allowance.		Name of every person acting by reason of the absence.	Actual substantive pay of acting officer.	Acting allowance rate per mensem.	Total of columns 9 and 13 for each absence.	Remarks.
	Maximum.	Minimum.	Actual.	Kind.*	Amount.	Date of beginning of leave.	Date of return (to be filled in when he returns).	Rate per mensem.	Amount for days of actual absence during current month.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
A. Forester.	40	...	40	Medical.	6 months	1st Apl. 1880.	...	20	20	B. B. Forester.	20	20	40	

* "Kind." The entry in column 5 should be one of the following:—

Examination. Section 57 of the Forest Department Code.

Medical. Section 128 of the Civil Leave Code } Carry half pay † up to certain limits of time.

Private affairs Section 130 do. }

Furlough Do. 132 do. }

Privilege. Do. 138 do. Full salary.†

Without pay. Do. 134 do. No pay.

Subsidiary. Do. 136 do. See also Chapter V.

Under suspension Do. 50 of the Acting Allowance Code.

† Restricted, however, to amount available if the officer's pay is less than Rs. 100; that is, column 14 must not exceed column 4.

[NOTE.—*The Sections here quoted are taken from the sixth authorized edition of the Financial Department Codes.*]

CERTIFIED that all leaves granted to any person in superior service on this establishment, and the total absence on such leave, or without leave, during the month, and temporary appointments and promotions consequent on such absence, are detailed in the foregoing statement; that no leave has been granted until by reference to the applicant's service book and to Chapter X of the Civil Leave Code, I have satisfied myself that it was admissible; and further, that all grants of leave, and departures on and returns from leave, and all appointments and promotions, temporary or permanent, have been recorded in the service books of the persons concerned, under my initials.

DARJEELING,

The 5th July 1884.

Deputy Conservator, Darjeeling Division.

NOTE.—When no member of an establishment in superior service has been absent on leave or deputation during the month, the following declaration in lieu of the leave statement should be appended to the establishment bill:—

"Certified that no person in superior service on the establishment has been absent, either with or without leave, during the month of————, and further that all appointments and promotions, temporary or permanent, have been recorded in the service books of the persons concerned, under my initials."

Form No. 27.] Travelling Allowance Bill.

FORM No. 27. [*Sections 145, 153 and 154.*]

FOREST DEPARTMENT, BENGAL.

HEAD OF SERVICE } B II *b*. { VOUCHER No. 20 OF JUNE 1884.

*Travelling Allowance Bill of Mr.*_____, *Deputy Conservator, Darjeeling Division, for the month of May 1884.*

Date of Journey.	JOURNEYS. From	JOURNEYS. To	No. of Miles. By rail.	No. of Miles. By dâk.	No. of days.	REMARKS.
28th . .	Calcutta . . .	Damukdea . .	116	...	...	By E. B. Ry. Co.
29th . .	Damukdea . .	Siliguri . . .	196	...	...	„ State Ry.
30th . .	Siliguri . . .	Sonada . . .	...	38	...	
31st . .	At Sonada . .	. . . .	...	...	1	
		TOTAL .	312	38	1	

	Rs.	A.	P.
196 miles by rail at double 1st class fare . .	39	4	0
116 miles by rail at 3 annas per mile . . .	21	12	0
38 miles by dâk at 8 annas per mile . . .	19	0	0
1 day at Rs. 10 per day	10	0	0
TOTAL .	90	0	0

[*Countersigned for Rupees*].

Deputy Conservator, Darjeeling Division.

DARJEELING,
The 1st June 1884.

Conservator of Forests, Bengal.

Passed for Rs. (90) ninety only.

_____ *Conservator.*

_____ *Division.*

CALCUTTA,
The 20th June 1884.

FORM No. 27—*continued* (*on reverse*).

Received the amount of rupees only.	ninety.
Deputy Conservator	*of Forests.*

This amount of rupees (90) ninety only has been disbursed by me.

Deputy Conservator of Forests,
Darjeeling Division.

The 30th June 1884.

Form No. 28.] Transfer from Public Dept.

FORM No. 28. [*Sections 145 and 161.*]

FOREST DEPARTMENT, BENGAL.

BILL No. 5 OF 1884-85. } .Head of Service P. W. D. { VOUCHER No. 3 OF JUNE 1884.

The Executive Engineer, Darjeeling Division,..... DR.

To the Deputy Conservator of Forests, Darjeeling Division.

Dates.	Items.	Amount.			TOTAL.		
		Rs.	A.	P.	Rs.	A.	P.
May, 25th .	100 cubic feet of oak scantling @ Re. 1 per cubic foot	100	0	0	100	0	0

DARJEELING,
The 25th May 1884.

Deputy Conservator of Forests,
Darjeeling Division.

Accepted for Rupees (100) one hundred only. Credit for this amount will be given in the accounts for the month of June 1884.

No. 10.

DARJEELING,
The 1st June 1884.

Executive Engineer,
Darjeeling Division.

[*Sections 145 and 162.*]

HEAD OF SERVICE. } A VII *a*.

FORM No. 29.

{ VOUCHER No. 11 *g* OF JUNE 1884.

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Daily labour on making bridle-path in Poobong block, Goompahar Range, from 15th to 24th June 1884.

PARTICULARS OF WORK.	PROGRESS.			Description of labour and materials.	No.	RATE.		AMOUNT.						SIGNATURES OR REMARKS.
	Previous.	Now exhibited.	Total.			At	Per	Per item,			Per work.			
								Rs.	A.	P.	Rs.	A.	P.	
Excavating path from Goompahar to Poobong. Conservator's sanction No. 5 of 1884-85.	2 miles 62 chains.	Chains. 37	3 miles 19 chains.	Men.	240	4 as.	Day.	60	...	..	60	...	...	Paid through Ram Sing, *Mate*.
							TOTAL .				60	...	...	

This amount of Rupees sixty has been disbursed by me. _____ *Forest Ranger.*

Passed for Rupees (60) sixty only.

_____

GOOMPAHAR,

The 24th June 1884.

Deputy Conservator of Forests, Darjeeling Division.

Form No. 30.] General Voucher.

FORM No. 30. [*Sections 145, 163, and 174.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

HEAD OF SERVICE *A 1 b.* } { VOUCHER No. 4 OF JUNE 1884.

Particulars.	Amount.		
	Rs.	A.	P.
Delivering in Darjeeling Depôt—			
1,600 mds. firewood at Rs. 17 0 0 per 100 mds. . . .	272	0	0
156 „ charcoal „ 0 8 0 „ md.	78	0	0
TOTAL .	350	0	0

Received the above amount of Rs. 350. } *In part adjustment of advances outstanding against me.*
(Sd.) ROOP SING, *Contractor.*

[This amount of Rs. 350 (three hundred and fifty) has been disbursed by me.]

DARJEELING,

The 4th July 1884.

Passed for Rs. (350) three hundred and fifty only.

Deputy Conservator of Forests,
Darjeeling Division.

FORM No. 31.

[*Sections 179, 180, and 181.*]

CONTRACTORS' AND DISBURSERS' LEDGER.

Account No. 5.

Dr. Roop Sing, Contractor, in account with Darjeeling Forest Division. *Cr.*

Delivery of Firewood at Darjeeling. Contract dated 1st January 1884.

Date.	Cash book, Cr. item No.	Particulars of advances made.	Amount.	Date.	Cash book, Dr. item No.	Particulars of advances recovered.	Amount.
1st April 1884 .	...	To balance brought forward—	Rs. A. P.	4th June 1884 .	5	By value of work done, as per Cr. item No. 4	Rs. A. P. 350 0 0
		Rs. A. P.					
		Part Cr. item No. 42, dated 15th February 1884 . . . . 135 8 0		30th June 1884.	...	Balance	285 8 0
		Full Cr. item No. 60, dated 20th March 1884 500 0 0					
			635 8 0				
		TOTAL .	635 8 0	...	...	TOTAL .	635 8 0
1st July 1884 .	...	To balance brought forward— Part Cr. item No. 60, dated 20th March 1884	285 8 0			Signed _____ *Deputy Conservator.*	

Account No. 6.

Dr. Mr.——, Forest Ranger, Disburser, in account with Darjeeling Forest Division. *Cr.*

Current expenses in Goompahar Range.

Date.	Cash book, Cr. item No.	Particulars of advances made.	Amount.	Date.	Cash book, Dr. item No.	Particulars of advances recovered.	Amount.
1st June 1884 .	...	To balance brought forward—	Rs. A. P.	30th June 1884.	10	By expenditure incurred as per account from 26th May to 25th June 1884 . 300 0 0	Rs. A. P.
		Rs. A. P.					
		Part Cr. item No. 35, dated 28th April 1884. 120 0 0				*Less*—Expended out of revenue . . . 100 0 0	
		Full Cr. item No. 15, dated 15th May 1884 . 80 0 0					
			200 0 0				200 0 0
30th June 1884.	13	Advanced	150 0 0	30th June 1884	...	Balance	150 0 0
		TOTAL .	350 0 0			TOTAL .	350 0 0
1st July 1884 .	...	To balance brought forward— Full Cr. item No. 13, dated 30th June 1884	150 0 0			Signed _____ *Deputy Conservator.*	

H 1

FORM No. 32.

[*Sections 18 to 185 & 200.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Abstract of Entries in the Contractors' and Disbursers' Ledger during June 1884.

No. of Account in Ledger.	NAME AND RANK.	Particulars of Work.	DEPARTMENT DEBTOR.									DEPARTMENT CREDITOR.									BALANCE DUE.						REMARKS.
			Balance due from last month.			Nos. of Dr. Items in Cash Book.	Recoveries in cash or value of supplies or work done during the month.			TOTAL.			Balance outstanding from last month.			Nos. of Cr. Items in Cash Book.	Payments during month.			TOTAL.			By Contractor / Disburser.			To Contractor / Disburser.			
			Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
5	Roop Sing	Delivering firewood at Darjeeling	...	...	...	5	350	0	0	350	0	0	635	8	0	...	...	...	...	635	8	0	285	8	0	...	...	...	
7	Peer Bux	Collecting seeds	...	...	...	...	...	...	...	...	...	...	25	0	0	..	...	...	...	25	0	0	25	0	0	...	...	...	
		TOTAL CONTRACTORS	...	...	...	...	350	0	0	350	0	0	660	8	0	...	...	...	...	660	8	0	310	8	0	...	...	...	
6	Mr. ——, Forest Ranger	Disburser, Goompahar Range	...	...	...	10	200	0	0	200	0	0	200	0	0	13	150	0	0	350	0	0	150	0	0	...	...	...	
8	Baboo E., Forester	Disburser, Tukdah Range	...	...	...	...	...	...	...	...	...	..	100	0	0	...	...	...	...	100	0	0	100	0	0	...	...	...	
		TOTAL DISBURSERS	...	...	...	...	200	0	0	200	0	0	300	0	0	...	150	0	0	450	0	0	250	0	0	...	...	..	
		TOTAL	...	...	...	...	550	0	0	550	0	0	960	8	0	...	150	0	0	1,110	8	0	560	8	0	..	...	...	

DARJEELING,
The 5th July 1884.

Deputy Conservator of Forests,
Darjeeling Division.

FORM No. 33. [*Sections 185, 186, and 193.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Classified Abstract of Revenue and Expenditure during June 1884.

NOTE.—The items in this Abstract should be arranged in accordance with the prescribed Budget heads and sub-heads.

No. in cash book of		Items.	Amount.	Total of budget sub-head.	Remarks.
Item.	Voucher.				
		REVENUE—	Rs. A. P.	Rs. A. P.	
		I. a.			
2	...	Price of 60 pieces, 100 cubic feet, oak scantling, at Re. 1 per c. ft. sold from Goompahar depôt to Executive Engineer, Darjeeling Division, as per acceptance No. 10, dated 1st June 1884 .	100 0 0		
11	...	Price of 14 chestnut logs containing 560 c. ft., at Re. 0-8 per cubic foot, sold from Poobong Block to Karim Bux	280 0 0	380 0 0	*I. a.*
		I. b.			
3	...	Price of 500 mds. firewood sold to J. Jones, Esq., from Darjeeling depôt at Rs. 25 per 100 mds. .	125 0 0		
11	...	Price of 200 mds. of charcoal sold to Dhunbeer from Goompahar depôt at Re. 1 per md. .	200 0 0	325 0 0	*I. b.*
		I. c.			
11	...	Price of 2,500 bamboos sold from Goompahar depôt at Rs. 2 per 100 to various persons .	50 0 0	50 0 0	*I. c.*
		II. a.			
4	...	Price of one chestnut tree sold from Tukdah Range, Poomong Block, to Ram Bux—Permit No. 51	20 0 0		
11	...	Price of 500 cubic feet dry oak wood sold from Goompahar Range, Poobong Block, at 8 annas per cubic foot to various persons . . .	250 0 0	270 0 0	*II. a.*
		II. b.			
11	...	Permits Nos. 25 to 30, for 40 cooly loads of dry wood from Goompahar Range, Poobong Block, at 8 annas per cooly load	20 0 0	20 0 0	*II. b.*
		II. d.			
11	...	Grazing of 480 bullocks in Chongtong Block, Goompahar Range, during June, at 4 annas per head	120 0 0	120 0 0	*II. d.*
		II. e.			
11	...	Permits Nos. 31 to 40 for cane from Poobong Block, Goompahar Range, during June 1884, at Rs. 6 per permit	60 0 0	60 0 0	*II. e.*
		III.			
11	...	Price of 28 seers confiscated rubber sold from Goompahar depôt by auction . . .	20 0 0	20 0 0	*III.*
		V. b.			
9	...	Recovery from——, Forest Ranger, amount disallowed in Objection Statement for March 1884, on item No. 12, on account of excess leave allowance	5 0 0	5 0 0	*V. b.*
		TOTAL REVENUE .	...	1,250 0 0 One thousand two hundred and fifty only	

Form No. 33.] Classified Abstract of Revenue and Expenditure.

No. in cash book of		Items.	Amount.	Total of Budget sub-head.	Remarks.
Item.	Voucher.				
		EXPENDITURE—	Rs. As. P.	Rs. As. P.	
		A. I. a.			
9	10 G.	Paid Singbeer, sawing and delivering in Goompahar depôt 4,500 running feet inch-planking, at Rs. 4 per 100 feet	180 0 0	180 0 0	*A. I. a.*
		A. I. b.			
4	4	Paid Roop Sing, contractor, delivering in Darjeeling depôt 1,600 mds. firewood at Rs. 17 per 100 mds. . . . . Rs. 272 —do.—156 mds. charcoal at 8 annas per md. 78	350 0 0	350 0 0	*A. I. b.*
		A. III.			
9	13 G.	Paid carriage of 100 cubic feet confiscated oak scantling to Goompahar depôt, distance 5 miles, by contract	10 0 0	10 0 0	*A. III.*
		A. VI. c.			
	5	Paid Mathematical Instrument Department price of a prismatic compass, Bill No. 15 of 20th May 1884	50 0 0	50 0 0	*A. VI. c.*
		A. VII. a.			
9	11 G.	Paid daily labour, through Ram Sing, for earthwork on bridle-path in Poobong Block, 37 chains. Conservator's sanction No. 5 of 1884-85	60 0 0	60 0 0	*A. VII. a.*
		A. VIII. d.			
9	8 G.	Paid temporary establishment on Poobong plantation for May 1884	45 0 0	45 0 0	*A. VIII. d.*
		TOTAL A. .	...	695 0 0	
		B. I. b.			
6	6	Paid Mr.——, Deputy Conservator of Forests, pay for May 1884	500 0 0	500 0 0	*B. I. b.*
		B. I. c.			
2	2	Paid part pay of Forest establishment for May 1884	300 0 0	300 0 0	*B. I. c.*
		B. I. d.			
1 & 7	1	Paid pay of office establishment for May 1884 .	75 0 0	75 0 0	*B. I. d.*
		B. II. b.			
14	20	Paid travelling allowance bill of Mr.——, Deputy Conservator, for May 1884 . . .	100 0 0	100 0 0	*B. II. b.*
		B. II. c.			
9	12 G.	Paid travelling allowance bill of——, Forester, Goompahar Range, for April 1884 . . .	4 0 0	4 0 0	*B. II.*
		B. III. e.			
9	9 G.	Paid bearing postage on 10 covers . . .	1 0 0	1 0 0	*B. III. e.*
		TOTAL B. .	...	980 0 0	
		GRAND TOTAL EXPENDITURE .	. ...	1,675 0 0	One thousand six hundred & seventy-five only.

DARJEELING,
The 5th July 1884.

Deputy Conservator of Forests,
Darjeeling Division.

NOTE.—The certificate required by Section 185 of the Code will invariably be attached on to the classified abstract of expenditure forwarded to the Comptroller and Auditor General.

FORM No. 34. [*Clause 3, Section 185.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Schedule of Remittances of Revenue to Treasuries during June 1884.

Date when remitted.	Number of item or Chellan.	Name of Treasury.	By whom remitted.	Amount.	Remarks.
				Rs. A. P.	
5th	7	Darjeeling		150 0 0	
30th	14G.	Darjeeling		100 0 0	
	15G.	Darjeeling		600 0 0	
	16G.	Darjeeling		150 0 0	
	17G.	Kurseong Tahsil		50 0 0	
	18	Darjeeling		100 0 0	Cheque No. 1057
			TOTAL	1,150 0 0	One thousand one hundred and fifty only.

DARJEELING,
The 5th July 1884.

Deputy Conservator of Forests,
Darjeeling Divisio

Form No. 35.] Record of Sanctioned Works.

FORM No. 35. [*Section 134.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Record of Sanctioned Works.

FOREST RANGE—	*Goompahar.*
NATURE OF WORK—	*Construction of bridle path in Poobong block.*
NUMBER AND DATE OF SANCTION—	*5, of 10th April 1884, of Conservator.*
AMOUNT SANCTIONED—	*Rs. 250.*

Month.	Particulars of Expenditure.	Amount.		
		Rs.	A.	P.
April 1884 .	Item No. 12, Voucher No. 4G.—Paid daily labour through Ram Sing, mate, for 32 chains	24	0	0
May „ .	Items Nos. 7 and 19, Vouchers Nos. 7G. and 22G.—Paid through Ram Sing, mate, for daily labour on 2 miles 30 chains	160	0	0
June „ .	Item No. 9, Voucher No. 11G.—Paid through Ram Sing, mate, for daily labour on 37 chains	60	0	0
	TOTAL .	244	0	0

Completion report sent to Conservator under letter No. 210, dated 5th July 1884.

DARJEELING,
The 5th July 1884.

Deputy Conservator of Forests,
Darjeeling Division.

Register of Revenue and Expenditure in Forest Units. [Form No. 36.

FORM No. 36. [*Sections 71 and 189.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Register of Revenue and Expenditure in each Forest Unit during June 1884.

BUDGET HEADS.		Goompahar.	Rangbul.	Tukdah.			Total as per classified abstract.	REMARKS.
		Rs.	Rs.	Rs.			Rs.	
Revenue	I	755	...	...			755	
	a.							
	b.							
	c.							
	d.							
	e.							
	II	450	...	20			470	
	a.							
	b.							
	c.							
	d.							
	e.							
	III	20	...	...			20	
	IV	...	...	...			...	
	a.							
	b.							
	V	5	...	...			5	
	a.							
	b.							
	c.							
Total Revenue		1,230	...	20			1,250	
Expenditure	A. I	530	...	...			530	
	a.							
	b.							
	c.							
	d.							
	e.							
	II	...	...	...			...	
	III	10	...	...			10	
	IV	...	...	...			...	
	a.							
	b.							
	V	...	...	...			...	
	VI	17	17	16			50	
	a.							
	b.							
	c.							
Carried forward		557	17	16			590	

Form No. 36.] Register of Revenue and Expenditure in Forest Units.

FORM No. 36—*contd.*

Register of Revenue and Expenditure in each Forest Unit during June 1881—contd.

Budget Heads.	Goompahar.	Rangbul.	Tukdah.			Total as per classified abstract.	Remarks.
	Rs.	Rs.	Rs.			Rs.	
Brought forward .	557	17	16			590	
VII . .	60	...	...			60	
a. . .							
b. . .							
c . .							
VIII .	45	...	...			45	
a. . .							
b. . .							
c. . .							
d. . .							
e. . .							
f. . .							
IX . .	...	...	...			...	
a. . .							
b. . .							
c. . .							
Total A. .	662	17	16			695	
Expenditure—*contd.* B. I . .	342	291	242			875	
a. . .							
b. . .							
c. . .							
d. . .							
e. . .							
II . .	37	33	34			104	
a. . .							
b. . .							
c. . .							
d. . .							
III . .	1	...	...			1	
a. . .							
b. . .							
c. . .							
d. . .							
e. . .							
f. . .							
Total B. .	380	324	276			980	
Total Expenditure .	1,042	341	292			1,675	

Deputy Conservator of Forests,
Darjeeling Division.

[*Section 195.*]

FORM No. 37.

FOREST DEPARTMENT, BENGAL.

Register of Financial Results.

YEAR.	Division.	TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.			OTHER REVENUE.			FORMATION, PROTECTION, AND IMPROVEMENT OF FORESTS.		TOTAL.		REMARKS.
		Receipts.	Charges.		Receipts.	Charges.		Charges.		Receipts.	Charges.	
			Budget heads.	Amount.		Budget heads.	Amounts.	Budget heads.	Amounts.			
		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	
1882-83	Darjeeling	...	A. I. .	30,143	...	A. II. .	21	...	...			Revenue under—
			1/2 A. VI. .	459	...	...	...	1/2 A. VI.	459			I. Rs. 43,243
			1/3 A. VII. .	1,431	...	1/3 A. VII. .	1,431	1/8 A. VII.	1,432			II. „ 26,140
			...	...	...	...	...	A. VIII.	18,737			III. „ ...
			...	...	...	A. IX. .	470	...	...			IV. „ ...
			1/2 B. .	8,761	...	1/4 B. .	4,380	1/4 B. .	4,380			V. „ 2,013
			1/3 Direction	640	...	1/3 Direction	640	2/3 Direction	1,280			Total . 71,396
	TOTAL .	43,243		41,434	28,153		6,942		26,288	71,396	74,664	
1883-84	Darjeeling	...	A. I. .	21,152	...	A. II. .	715	A. VIII.	3,652			Revenue under—
			1/3 A. VI. .	172	...	1/3 A. VI. .	172	1/3 A. VI.	172			I. Rs. 26,326
			1/5 A. VII. .	1,206	...	2/5 A. VII. .	2,414	2/5 A. VII.	2,414			II. „ 22,166
			...	...	...	A. IX. .	509	...	...			III. „ ...
			1/5 B. .	3,932	...	2/5 B. .	7,864	2/5 B.	7,864			IV. „ ...
			1/6 Direction	445	...	2/5 Direction	891	5/6 Direction	1,336			V. „ 986
	TOTAL .	26,326		26,907	23,152		12,565		15,438	49,478	54,910	Total . 49,478

FORM No. 38.

[*Sections 193 and 197.*]

FOREST DEPARTMENT, BENGAL.

Objection Statement to the Accounts of the Darjeeling Division for the month of June 1884.

No. of Item in Cash Book, and whether on Dr. or Cr. side.	Date.	Particulars.	Amount entered in objection book. Rs.	A.	P.	Nature of Objection.	Explanation.	Conservator's recommendation and Comptroller and Auditor General's ders.
Dr. Nos. 5 and 10. Cr. No. 13.	4th and 30th.	*Cash account.—Form No. 23.* Items under "Advances Recoverable."				The total only should have been entered see Section 185 (1).		

CALCUTTA,
The 20th July 1884.

Assistant Comptroller General, (Forests).

Conservator of Forests, ——— Division.

Conservator of Forests.

FORM No. 39. [*Section 199.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Summary of Revenue and Expenditure to the end of June 1884.

BUDGET HEADS. REVENUE.	Estimate for 1884-85.	Revenue to end of May 1884.			Revenue during June 1884.			Total Revenue to end of June 1884.		
	Rs.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY:—										
a. Timber . . .										
b. Firewood and charcoal .										
c. Bamboos . . .										
d. Sandal-wood . .										
e. Grass and other minor produce . . .										
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS:—										
a. Timber . . .										
b. Firewood and charcoal .										
c. Bamboos . . .										
d. Grazing and fodder grass										
e. Other minor produce .										
III.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE .										
IV.—REVENUE FROM FORESTS, NOT MANAGED BY GOVERNMENT:—										
a. Duty on foreign timber and other forest produce										
b. Revenue from shared and private forests .										
V.—MISCELLANEOUS:—										
a. Fines and forfeitures .										
b. Refunds . . .										
c. Other sources . .										
TOTAL REVENUE .										

CALCUTTA,

*The*_____*188* .

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Assistant Comptroller General,
(Forests).

Form No. 39.] Summary of Revenue and Expenditure.

Budget Heads. Expenditure.	Estimate for 1884-85.	Expenditure to end of May 1884.			Expenditure during June 1884.			Total Expenditure to end of June 1884.		
A—*Conservancy and Works.*	Rs.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
I.—Timber and other produce removed from the Forests by Government agency										
a. Timber										
b. Firewood and charcoal										
c. Bamboos										
d. Sandal-wood										
e. Grass and other minor produce										
II.—Timber and other produce removed from the Forests by consumers or purchasers										
III.—Drift and waif wood and Confiscated Forest Produce										
IV.—Revenue from Forests not managed by Government										
a. Duty on foreign timber and other forest produce										
b. Revenue from shared and private forests										
V.—Rent of leased Forests and payments to shareholders in Forests managed by Government										
VI.—Live-stock, stores, tools and plant										
a. Purchase of cattle										
b. Feed and keep of cattle										
c. Purchase of stores, tools and plant										
VII.—Communications and buildings										
a. Roads and bridges										
b. Buildings										
c. Other works										
VIII.—Demarcation, improvement, and extension of Forests										
a. Demarcation										
b. Compensation for land and rights										
c. Surveys and working plans										
d. Sowing and planting										
e. Protection from fire										
f. Other works										
IX.—Miscellaneous										
a. Refunds										
b. Law charges										
c. Other charges										
Carried over Total A., Conservancy and Works.										

Summary of Revenue and Expenditure. [Form No. 39.

Budget Heads. Expenditure.	Estimate for 1884-85.	Expenditure to end of May 1884.			Expenditure during June 1884.			Total Expenditure to end of June 1884.		
	Rs.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought over Total A., Conservancy and Works .										
B.—Establishments.										
I.—Salaries :—										
a. Conservators . . .										
b. Superior officers . .										
c. Subordinate forest and depôt establishments . .										
d. Office establishments .										
e. Deputation and special allowances . . .										
II.—Travelling Allowances:—										
a. Conservators . . .										
b. Superior officers . .										
c. Subordinate forest and depôt establishments . .										
d. Office establishments .										
III.—Contingencies:—										
a. Stationery . . .										
b. Carriage of tents and records										
c. Rents, rates, and taxes .										
d. Pay of police guards . .										
e. Official postage . . .										
f. Sundries										
Total B.—Establishments .										
GRAND TOTAL OF ALL EXPENDITURE . . .										

Calcutta,

*The*_____*188* .

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Assistant Comptroller General,

(Forests).

FORM No. 40. [*Section 199.*]

DR. *Account Current of the Forest Department, Bengal, for June 1884.* CR.

	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.
To Cash balance	...	...	...	...	...	...							
„ Revenue as per Summary	...	...	...	...	...	...	By Expenditure as per Summary	...	...	...	...	...	...
„ Service Funds	...	...	...	...	...	...							
„ Deposits	...	...	...	...	...	...							
							„ Deposits	...	...	...	...	...	...
„ Forest Cash Remittances, Local :—													
Forest cheques drawn	...	...	...	...	...	...	„ Forest Cash Remittances, Local :—						
Inter-divisional transfers	...	...	...	...	...	...	Remittances to treasuries	...	...	...	...	...	...
							Inter-divisional transfers	...	...	...	...	...	...
„ Advances recoverable	...	...	...	...	...	...							
„ Suspense	...	...	...	...	...	...	„ Advances recoverable	...	...	...	...	...	...
„ Account current (other Governments).	...	...	...	...	...	...	„ Suspense	...	...	...	...	...	...
							„ Account current (other Governments).	...	...	...	...	...	...
„ Inter-departmental transfers	...	...	...	...	...	...	„ Inter-departmental transfers	...	...	...	...	...	...
							„ Cash balance	...	...	...	...	...	...
TOTAL				...	...	...	TOTAL	...					

CALCUTTA,

*The*_____188 .

Assistant Comptroller General (Forests).

FORM No. 41. [*Sections 206 and 208.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

NAME OF FILE.—Station Fuel Supply.

CASE No. 3 of 1884-85.

SUBJECT.

Indents from Residents.

No. 329.—Indent of Mr. J. Jones for 500 maunds firewood.

No. 350.—Indent of Executive Engineer for 50 maunds charcoal.

FORM No. 42. [*Sections 208 and 216.*]

FOREST DEPARTMENT, BENGAL, DARJEELING DIVISION.

Register of Cases for the year 1884-85.

No. of case.	Name of file.	Subject of case.	Date of close of case.
1	Permanent establishments	Pay of establishments (subordinate)	
2	Stores, tools, and plant	Purchase of carts	
3	Station fuel supply	Indents from residents	
4	Permanent establishment	Pay of Deputy Conservator	
5	Stores, tools, and plant	Indent for prismatic compass	

FORM No. 43. [*Section 211.*]

Register of $\frac{Books}{Maps}$ *in the Office of the Darjeeling Division, Forest Department, Bengal.*

No.	Date of receipt.	No. of Copies.	Title or Designation.	Remarks.

FORM No. 44. [*Sections 215 and 220.*]

Register of Receipts and Issues of Documents in the Office of the Darjeeling Forest Division, Bengal, for 1884-85.

Register No.	Case No.	Name of file.	From or to whom.	Receipts.		Issues.		Subject.	Reference.	
				No.	Date.	No.	Date.		Back.	Forward.

Form No. 44.] Register of Receipts and Issues of Documents.

FORM No. 45. [*Section 222.*]

Register of Distribution of Books, Circulars, &c., from the Office of the Conservator of Forests, Bengal, during 1884-85.

Date.	Whence received.	Description.	Number received.	How disposed of									Total number disposed of.	Remarks
				Darjeeling Division.	Kurseong Division.	Teesta Division.	Julpigoree Division.	Buxa Division.	Palamow Division.	Sundarbans Division.	Chittagong Division.	Hazaribagh Division.		

FORM No. 46.

[*Section 224.*]

List of Documents received in and issued from the Office of the Conservator of Forests, Bengal, on the 1st June 1884.

Date of receipt or issue.	Documents received or issued.		From or to whom.	Subject.	How disposed of.	Conservator's Orders.
	No.	Date.				

FORM No. 47. [*Section 227.*]

Register of Proceedings in the Office of the Conservator of Forests, Bengal, for the month of June 1884.

Proceedings Nos.	Subject and order.	Date of previous orders.

Form No. 48.] Certificate of Transfer of Charge.

FORM No. 48. [*Sections 229 to 234.*]

FOREST DEPARTMENT, BENGAL.

Certificate of Transfer of Charge of the Office of Conservator of Forests.

DARJEELING DIVISION.

DATED DARJEELING,
The 1st June 1884.

I certify that I received charge of the (Darjeeling Division) from Mr._____, (Deputy) Conservator, on the forenoon of this first day of June 1884.

I received* the sum of rupees one hundred only, the cash balance, as shown by the cash book on this date.

I have examined all the office books and found them posted up to date.

I have received the needful vouchers belonging to the accounts of the current month, and have made myself acquainted with all outstandings and liabilities on account of the department.

I have examined the live and dead stock, as well as the books, maps, office records, and office furniture at Head-Quarters; and have examined the depôt registers, which I have found posted up to date.

I have received one cheque book, No. 44, unused, as well as cheque book No. 43, containing cheques Nos. 1056 to 1075. The counterfoils of the remaining cheques are correctly filled up.

Countersigned, _____

(_____) *Consvr. of Forests,*
Relieved Officer.

_____

(_____) *Consvr. of Forests,*
Relieving Officer.

* [illegible] and 232 of the Forest Department Code.

FORM No. 49.

[*Sections 236, 238, and 239.*]

FOREST DEPARTMENT, BENGAL.

Area of Reserved, Protected, and District Forests, 1883-84.

Division.	Range.	Civil District or Territory.	Name of Forest.	Area on 1st April 1883.		Added during the year.	Excluded or transferred to other heads.	Area on 31st March 1884.		Number and date of notification of addition or transfer.	Remarks.
				Acres.	Equivalent in square miles.	Acres.	Acres.	Acres.	Equivalent in square miles.		
Darjeeling . .	..	Darjeeling .	Goompahar .	7,438	12	1,145	...	8,583	13	242 of 25th Mar. 1884	710 acres. Rectification of area.
		Ditto .	Tukdah .	10,467	16	...	2,951	7,516	12	...	Rectification. See paragraph 20 of Annual Report.
		Ditto .	Rungbul .	5,687	9	...	...	5,687	9	...	
			Total .	23,592	37	1,145	2,951	21,786	34		
Teesta . .	...	*	*	*	*	*	*	*	*	*	
			Grand Total	1,898,042	2,967	12,570	26,631	1,883,981	2,945		

DARJEELING,
The 15th June 1884.

Conservator of Forests, Bengal.

FORM No. 50.

FOREST DEPARTMENT, BENGAL. [*Sections 236, 238, & 239.*]

Register of breaches of Forest Rules during 1883-84.

I.—Prosecutions in the Courts of Law.

FOREST DIVISION AND CIVIL DISTRICT.	Cases pending from 1882-83.	NEW CASES OF THE YEAR.					Total Cases.	DISPOSED OF DURING THE YEAR.						Cases pending at close of year.
		Injury to forest by fire.	Unauthorized felling or appropriation of wood and minor forest produce.	Grazing without permission, or in tracts in which grazing is prohibited.	Other offences.	Total new Cases of the year.		CONVICTIONS.		ACQUITTALS.		TOTAL.		
								Cases.	Persons.	Cases.	Persons.	Cases.	Persons.	
Darjeeling District.														
Darjeeling	...	5	5	6	...	16	16	16	22	...	...	16	22	...
Teesta	...	...	2	1	...	3	3	2	4	...	...	2	4	1
Kurseong	...	1	...	...	...	1	1	1	2	...	...	1	2	...
Julpigoree District.														
Julpigoree	1	1	1	...	...	2	3	3	7	...	...	3	7	...
Buxa	...	1	...	2	1	4	4	4	6	...	...	4	6	...
Lohardugga District.														
Palamow	...	1	1	...	2	4	4	3	9	...	...	3	9	1
Hazaribagh District.														
Hazaribagh	...		3	...	...	3	3	3	4	...	...	3	4	...
24-Pergunnahs District.														
Sundarbans	2	...	7	...	5	12	14	9	28	2	5	11	33	3
Jessore District.														
Sundarbans	3	...	10	...	3	13	16	12	35	4	26	16	61	...
Backergunj District.														
Sundarbans	...	...	1	...	...	1	1	...	...	1	4	1	4	...
Chittagong Hill Tracts District.														
Chittagong	1	...	1	...	7	8	9	7	10	2	4	9	14	...
TOTAL	7	9	31	9	18	67	74	60	127	9	39	69	166	5

DARJEELING,
The 15th June 1884.

Conservator of Forests, Bengal.

FORM No. 51.

FOREST DEPARTMENT, BENGAL. [*Sections 236, 238, 239, and 240.*]

Area of Forest Tracts protected from Fire during the dry season 1884,—to accompany Report for 1883-84.

DIVISION.	Forest Tracts.	Year in which protection commenced.	Area actually protected up to 15th June 1883.	DURING DRY SEASON OF 1884.			Cost during the season.	REMARKS.
				Area attempted to be protected.	Failures.	Actually protected.		
			Acres.	Acres.	Acres.	Acres	Rs.	
*	*	*	*	*	*	*	*	
Buxa . .	Borojhar . . .	1879-80 .	...	15,360	640	14,720	316	
	Buxa . . .	1876-77 .	53,980	92,160	640	91,520	8,550	
	Raidak . . .	1879-80 .	...	12,800	10,000	2,800	...	
	Dhampara . . .	1879-80 .	...	7,040	...	7,040	..	
	Bholka . . .	1877-78 .	5,760	12,800	...	12,800	974	
*	*	*	*	*	*	*	*	
	TOTAL .	...	1,06,753	4,67,676	34,731	4,32,945	18,283	

NOTE.—This form is for the dry season, and not for the financial year, and therefore the date up to which expenditure is included must be filled in to suit the circumstances of each circle.

DARJEELING,
The 15th June 1884.

Conservator of Forests, Bengal.

FORM No. 52. [*Sections 236, 238, 239, and 241.*]

FOREST DEPARTMENT, BENGAL.

Area of Plantations, 1883-84.

Division.	Name of Plantation.	Area in Acres. On 1st April 1883.	Added during the year.	Excluded during the year.	Area on 31st March 1884.	Receipts Of the year. Rs.	Charges Of the year. Rs.	Remarks.
Regular Plantations.								
Darjeeling.	Rungbul	...	...	...	...	...	...	Expenditure on nurseries chiefly.
	Dooteerea	...	...	...	...	...	...	
	Rangirùm							
	Total							
Kurseong.								
×	×	...	...	...	...	...	...	× × ×
	Total regular plantations							
Cultural Operations.								
Darjeeling.	Sepoydura	...	...	...	...	...	...	Filling in blanks.
	Poobong, Senchal, and Poomong	...	...	...	...	...	...	Nurseries.
	Total							
Kurseong.								
×	×	...	...	...	...	...	...	× × ×
	Total cultural operations							
	GRAND TOTAL							

DARJEELING,

The 15th June 1884.

Conservator of Forests, Bengal.

FORM No. 53. [*Sections 236, 238, 239, and 242.*]

FOREST DEPARTMENT, BENGAL.

Trees felled or girdled by Government Agency during the year 1883-84.
(*Selection fellings.*)

DIVISION.	TREES FELLED OR GIRDLED..		REMARKS.
	Description.	Number.	
Darjeeling	Oak	260	
	Chestnut	80	
	Walnut	40	
	Tûn	20	
	Miscellaneous	35	
	TOTAL	435	
Kurseong			
* *	* *	*	
* *	* *	*	
	Abstract of the Circle.		
	Sâl	2,000	
	Sissu	100	
	Oak	300	
	Chestnut	80	
	Walnut	40	
	Sâj	350	
	Tûn	40	
	Jarûl	20	
	Sundri	120	
	Miscellaneous	400	
	TOTAL	3,450	

DARJEELING,
The 15th June 1884.

Conservator of Forests, Bengal

FORM No. 54.

[*Sections 236, 238, 239 & 243.*

FOREST DEPARTMENT, BENGAL.

Outturn of Timber and Firewood during the year 1883-84.*

DIVISION.	Description of material.	OUTTURN IN CUBIC FEET.								REMARKS.
		Selection Fellings.	Clearances.	Thinnings.	TOTAL.	REMOVED BY				
						Government Agency.	Purchasers.	Free Grants.	Right-holders.	
						I.—Reserved Forests.				
	TOTAL									
						II.—Protected Forests.				
	TOTAL									
						III.—District Forests.				
	TOTAL									
	GRAND TOTAL									

DARJEELING,
The 15th June 1884.

* Charcoal should be shown by its equivalent in firewood.

Conservator of Forests, Bengal.

FORM No. 55.

[*Sections 236, 238, 239, and 243.*]

FOREST DEPARTMENT, BENGAL.

Outturn of Minor Forest Produce.

DIVISION.	Description of Produce.	PRODUCE REMOVED OR UTILIZED									
		BY GOVERNMENT AGENCY.		BY PURCHASERS.		BY FREE GRANTS.		BY RIGHT-HOLDERS.		TOTAL.	
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
			Rs.		Rs.		Rs.		Rs.		Rs.
					I.—Reserved Forests.						
	TOTAL .										
					II.—Protected Forests.						
	TOTAL .										
					III.—District Forests.						
	TOTAL .										
	GRAND TOTAL .										

G,

Conservator of Forests, Bengal.

Account of Timber, &c., in Depots and sold locally. [Annual Form

Account of Timber and other Produce cut or collected by Gove[illegible] ment Agency and brought to Sale Depôts, or sold locally, during the year 1883-84.

FORM No. 56.

Forest Department, Bengal.

Account of Timber and other Produce cut or collected by Government Agency and brought to Sale Depots, during the year 1883-84.

TIMBER.

Particulars.	No. or quantity.	Cub. ft.	Total of each head. No. or quantity.	Total of each head. Cub. ft.
Balance at commencement of the year—				
Darjeeling Division. Miscellaneous scantling	357	428	357	428
Kurseong Division. Sâl logs	113	3,118		
Gambari logs	2	126		
Sâl bridge sleepers	65	130	180	3,374
Buxa Division. Sâl logs	1,460	38,177		
Sissu logs	211	3,307		
Khair logs	9	119		
Miscellaneous logs	2	35		
Sâl B. G. sleepers	177	590		
Miscellaneous B. G. sleepers	146	500		
Sâl N. G. sleepers	10,841	14,473		
Miscellaneous poles	875	...		
Do. slabs, ends, and pieces	3,874	...	17,595	57,201
Total Balance	...	...	18,132	61,003
Received from the Forests in Depôts—				
Sâl logs	2,080	63,085		
Sissu logs	59	1,435		
Gambari logs	2	64		
Oak logs	400	16,000		
Chestnut logs	120	4,800		
Walnut logs	60	2,400		

Particulars.	No. or quantity.	Cub. ft.	Total of each head. No. or quantity.	Total of each head. Cub. ft.
Removed by purchasers from Depôts—				
Sâl logs	1,362	33,570		
Sissu logs	1	15		
Oak logs	200	8,000		
Chestnut logs	60	2,400		
Walnut logs	30	1,200		
Sundri logs	63	738		
Miscellaneous logs	1	10		
Sâl B. G. sleepers	126	420		
Sâl N. G. sleepers	12,901	17,201		
Sâj tramway sleepers	750	750		
Scantling, various	2,018	2,046		
Miscellaneous poles	354	...		
Do. slabs, ends, and pieces	2,660	...	20,526	66,350
Sold locally—				
Oak logs	3	180		
Chestnut logs	10	460	13	640
Converted in Depôts—				
Sâl logs	101	1,353	101	1,353
Lost or written off as useless—				
Sâl logs	20	446		
Sissu logs	24	660		
Gambari logs	1	49		

Sundri logs	63	3		
Miscellaneous logs	34	1,166		
Sâl B. G. sleepers	16	53		
Miscellaneous B. G. sleepers	870	2,000		
Sâl N. G. sleepers	17,815	23,756		
Sâl bridge sleepers	7	14		
Sâj tramway sleepers	5,087	5,087		
Scantling, various	2,828	2,772		
Miscellaneous poles	754	...		
Do. slabs, ends, and pieces	3,594	...	33,789	1,24,270
Received from the Forests and sold locally—				
Oak logs	3	180		
Chestnut logs	10	460	13	640
Received by Conversion in Depôts—				
Sâl N. G. sleepers	711	948		
Slabs, ends, and pieces	402	...	1,113	948
Received by transfer from Sale Depôts—				
Sâl logs	449	14,332		
Sâl N. G. sleepers	12,080	16,106		
Miscellaneous poles	327	...		
Do. slabs	40	...	12,896	30,438
Total			65,943	2,17,299

Sâl B. G. sleepers	3	10		
Miscellaneous B. G. sleepers	199	463		
Sâl N. G. sleepers	194	259		
Miscellaneous poles	37	...		
Do. slabs, ends, and pieces	180	...	598	1,887
Used by the Department—				
Sâl logs	8	240		
Scantling, various	628	451		
Miscellaneous poles	89	...		
Do. slabs, ends, and pieces	287	...	1,012	691
Transferred to other Sale Depôts—				
Sâl logs	449	14,332		
Sâl N. G. sleepers	12,080	16,106		
Miscellaneous poles	327	...		
Do. slabs	40	...	12,896	30,438
Balance at close of the year—				
Darjeeling Division. Oak logs	200	8,000		
Darjeeling Division. Chestnut logs	60	2,400		
Darjeeling Division. Walnut logs	30	1,200		
Darjeeling Division. Miscellaneous scantling	513	626	803	12,226
Kurseong Division. Sâl logs	309	7,341		
Kurseong Division. Gambari logs	3	141		
Kurseong Division. Sâl bridge sleepers	72	144		
Kurseong Division. Sâj tramway sleepers	4,337	4,337	4,721	11,963
Buxa Division. Sâl logs	1,853	61,430		
Buxa Division. Sissu logs	245	4,067		
Buxa Division. Khair logs	9	119		
Buxa Division. Miscellaneous logs	35	1,191		
Buxa Division. Sâl B. G. sleepers	64	213		
Buxa Division. Miscellaneous B. G. sleepers	877	2,937		
Buxa Division. Sâl N. G. sleepers	16,272	21,717		
Buxa Division. Scantling, various	26	77		
Buxa Division. Miscellaneous poles	1,149	...		
Buxa Division. Do. slabs, ends, and pieces	4,743	...	25,273	91,751
Total Balance	...	...	30,797	1,15,940
Total			65,943	2,17,299

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Darjeeling,
The 15th June 1884.

Conservator of Forests, Bengal.

FORM No. 57. [*Sections 236, 238, 239, 245, and 246.*]

FOREST DEPARTMENT, BENGAL.

Abstract showing the Value of Timber and other Produce at Sale Depôts for the year 1883-84.

Description of timber and other produce.	On hand at commencement of the year.			On hand at close of the year.			Difference in value.		Remarks.
	No.	C. ft.	Value.	No.	C. ft.	Value.	In favour of the year.	Against the year.	
			Rs.			Rs.	Rs.	Rs.	
Timber.									
Logs . . .	1,797	44,882	56,540	2,744	85,889	1,00,847			
Sleepers and scantling . . .	11,586	16,121	18,976	22,161	30,051	35,094			
Poles . . .	875	...	1,747	1,149	...	1,387			
Slabs, ends, and pieces	3,874	...	948	4,743	...	1,201			
TOTAL TIMBER .	18,132	61,003	78,211	30,797	1,15,940	1,38,529	60,318	...	
Firewood and Charcoal.	Mds.			Mds.					
Firewood . .	5,493	...	1,486	...	...	...			
Charcoal . . .	721	...	605	1,276	...	1,116			
TOTAL FUEL .	6,214	...	2,091	1,276	...	1,116	...	975	
TOTAL .			80,302	...	...	1,39,645	60,318	975	

Net difference in favour of the year, Rs. 59,343.

DARJEELING,
The 15th July 1884.

Conservator of Forests, Bengal.

FORM No. 58. [*Sections 195, 236, 238, and 239.*]

FOREST DEPARTMENT, BENGAL.

Summary of Revenue and Expenditure of the different Divisions during 1883-84.

BUDGET HEADS.	Direction.	Division.	Division.	Division.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.
REVENUE.					
I.—Timber and other produce removed from the forests by Government agency—					
a. Timber					
b. Firewood and charcoal .					
c. Bamboos					
d. Sandalwood . . .					
e. Grass and other minor produce					
II.—Timber and other produce removed from the forests by consumers or purchasers—					
a. Timber					
b. Firewood and charcoal .					
c. Bamboos					
d. Grazing and fodder grass .					
e. Other minor produce . .					
II.—Drift and waif wood, and confiscated forest produce—					
V.—Revenue from forests not managed by Government—					
a. Duty on foreign timber and other forest produce .					
b. Revenue from shared and private forests . . .					
V.—Miscellaneous—					
a. Fines and forfeitures . .					
b. Refunds					
c. Other sources . . .					
TOTAL REVENUE .					

Annual Form No. 58.] Summary of Revenue and Expenditure.

Budget Heads.	Direction.	Division.	Division.	Division.	Total.
EXPENDITURE.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works—					
I.—Timber and other produce removed from the forests by Government agency—					
a. Timber					
b. Firewood and charcoal					
c. Bamboos					
d. Sandalwood					
e. Grass and other minor produce					
II.—Timber and other produce removed from the forests by consumers or purchasers—					
III.—Drift and waifwood and confiscated forest produce—					
IV.—Revenue from forests not managed by Government—					
a. Duty on foreign timber and other forest produce					
b. Revenue from shared and private forests					
V.—Rent of leased forests and payments to shareholders in forests managed by Government—					
VI.—Live stock, stores, tools and plant—					
a. Purchase of cattle					
b. Feed and keep of cattle					
c. Purchase of stores, tools and plant					
VII.—Communications and Buildings—					
a. Roads and bridges					
b. Buildings					
c. Other works					
VIII.—Demarcation, improvement, and extension of forests—					
a. Demarcation					
b. Compensation for land and rights					
c. Surveys and working plans					
d. Sowing and planting					
e. Protection from fire					
f. Other works					
IX.—Miscellaneous—					
a. Refunds					
b. Law charges					
c. Other charges					
Total A. Conservancy and Works					
B. Establishments—					
I.—Salaries—					
a. Conservators					
b. Superior officers					
c. Subordinate forest and depôt establishments					
d. Office establishments					
e. Deputation and special allowances					
II.—Travelling Allowances—					
a. Conservators					
b. Superior officers					
c. Subordinate forest and depôt establishments					
d. Office establishments					
III.—Contingencies—					
a. Stationery					
b. Carriage of tents and records					
c. Rents, rates, and taxes					
d. Pay of police guards					
e. Official postage					
f. Sundries					
Total B. Establishments					
GRAND TOTAL OF EXPENDITURE					

Dated_____

*The*_____*188* .

Asst. Comptroller. Genl. (Forests).

FORM No. 59.

[*Sections 236, 238, and 239.*]

FOREST DEPARTMENT, BENGAL.

Dr. *Account Current for the year 1883-84.* *Cr.*

	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.
To Cash Balance	...	...	...	...	...	...	By Expenditure as per Annual Summary Form No. 58	...	...	...	...	...	...
,, Revenue as per Annual Summary Form No. 58.	...	...	...	...	...	...							
,, Service Funds	...	...	...	...	...	...							
,, Deposits	...	...	...	...	...	...							
							,, Deposits	...	...	...	...	...	...
,, Forest Cash Remittances, Local—													
Forest cheques drawn	...	...	...	...	...	...	,, Forest Cash Remittances, Local—	...	...	...	...	...	...
Inter-divisional transfers	...	...	...	...	...	...	Remittances to treasuries	...	...	...	...	...	...
							Inter-divisional transfers						
,, Advances recoverable	...	...	...	...	...	...		...	...	...	...	...	...
,, Suspense	...	...	...	...	...	...	,, Advances recoverable	...	...	...	...	...	...
,, Account current (other Governments)	...	...	...	...	...	...	,, Suspense	...	...	...	...	...	...
,, Inter-departmental transfers	...	...	...	...	...	...	,, Account current (other Governments)	...	...	...	...	...	...
							,, Inter-departmental transfers	...	...	...	...	...	...
							,, Cash balance						
TOTAL				...	...	...	TOTAL				...	...	...

DATED_____

*The*_____*188* .

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Assistant Comptroller General (Forests).

FORM No. 60.

[*Sections 236, 238, and 239.*]

FOREST DEPARTMENT, BENGAL.

Revenue received and Outstandings on account of Revenue during 1883-84.

DIVISION.	Particulars.	Outstandings at commencement of year.			Value of sales and other revenue during year.			TOTAL.			Amount realized during year.			Balance due to the Department at end of year.			REMARKS.
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
	TOTAL																

DATED _____

The _____ *188* .

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Conservator of Forests, Bengal.

FORM No. 61.

[*Sections 236, 238, and 239.*]

FOREST DEPARTMENT, BENGAL.

Outstandings and Liabilities on account of Contractors and Disbursers for 1883-84.

DIVISION.	DEPARTMENT DEBTOR.									DEPARTMENT CREDITOR.									BALANCE DUE						REMARKS.
	At commencement of year.			Recoveries in cash and value of supplies and work done during year.			At close of year.			At commencement of year.			Payments made during year.			At close of year.			To Department (outstandings).			By Department (liabilities).			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
TOTAL .																									

DATED_____

*The*_____ *188* .

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Assistant Comptroller General (Forests).

FORM No. 62. [*Sections 236, 238, 239, and 247.*]

FOREST DEPARTMENT, BENGAL.

Financial Results of the year 1883-84.

DIVISION.	TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.		OTHER REVENUE.		FORMATION, PROTECTION, AND IMPROVEMENT OF FORESTS.	TOTAL.		REMARKS.
	Receipts.	Charges.	Receipts.	Charges.	Charges.	Receipts.	Charges.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Darjeeling	26,326	26,907	23,152	12,565	15,438	49,478	54,910	
Teesta	30,259	24,027	7,105	3,586	11,970	37,364	39,583	
Kurseong	27,516	23,419	17,500	8,810	15,007	45,016	47,236	
Julpigoree	926	1,342	7,152	6,679	9,312	8,078	17,333	
Buxa	67,347	46,416	7,698	6,497	15,592	75,045	68,505	
Shahabad	...	...	...	...	35	...	35	
Palamow	1,704	2,666	1,148	3,111	8,397	2,852	14,174	
Hazaribagh	...	...	916	331	6,132	916	6,463	
Singbhoom	...	1,191	.	...	11,236	...	12,427	
Sundarbans	147	4	3,32,925	53,414	11,132	3,33,072	64,550	
Chittagong	2,322	1,912	1,23,533	16,080	16,437	1,25,855	34,429	
Orissa	48	2,323	16,610	9,571	16,274	16,658	28,168	
TOTAL .	1,56,595	1,30,207	5,37,739	1,20,644	1,36,962	6,94,334	3,87,813	

DARJEELING,
The 15th June 1884.

Conservator of Forests, Bengal.

APPENDICES.

APPENDIX I.

Memorandum of Conditions for the admission and training of Students at the Forest School, Dehra Dun, dated the 3rd June 1884.

Instruction at the Forest School, Dehra Dun, will be given in two courses—one in English for candidates for the Ranger's certificate, the other in Hindustani for candidates for the Forester's certificate.

2. Candidates who desire to be received at the Forest School will be selected by the Director of the School, *or* by Conservators of Forests acting under such orders as may from time to time be given by the Local Government or Administration under which they are serving.

3. Students must, on admission to the School, be not less than 18 or more than 25 years of age. Exceptions from this rule require the previous sanction of the Government of India. Each candidate will be required to furnish a certificate of sound health, good vision and hearing, from the Civil Surgeon of the station nearest to his place of residence.

4. It will be the duty of the Conservator, or the Director of the School, to satisfy himself that the candidates have a good moral character, active habits, fair powers of observation, and sense of locality, and such other qualifications as are necessary for a Forest subordinate.

5. As a rule, no students will be received at the Forest School who have not proved their fitness for Forest work by service in the subordinate staff of the Department, whether permanent or temporary, during a period of not less than twelve months.

6. Candidates for the Ranger's certificate must have passed the Entrance Examination of an Indian University. In the case of both an English and an Oriental side existing at any University, the Entrance Examination must have been passed on the English side. Candidates for the Forester's certificate must have passed the Middle Class Examination in the North-Western Provinces and Oudh, or an equivalent standard in other provinces, and they must possess a competent knowledge of Urdu or Hindi.

The condition of having passed these examinations may be dispensed with in the case of candidates who were in the Forest service on the 1st December 1881, provided that the Director of the Forest School is satisfied that they have attained such a standard of general education as will enable them to follow the course of instruction with advantage.

7. Candidates selected for admission to the School will join at Dehra Dun on the 25th June.

App. I. **Admission and training of Students at the Forest School, Dehra Dun.**

8. The course of training for the Ranger's certificate will extend over eighteen months, and that for the Forester's certificate over twelve months.

9. During the course of instruction the Director will furnish Conservators of Forests periodically with reports on the application and progress of the students sent by them to the School.

The Director has power to dismiss any student for misconduct, and a student thus dismissed will not be re-admitted to the School. The Director may also remand to his Province or Circle any student who, in his opinion, is not sufficiently promising.

10. Successful students will, at the close of the course of instruction, receive a Ranger's or Forester's certificate. Students of special merit may be granted certificates with honours. Students of the Ranger's class who fail to obtain the Ranger's certificate may be granted the Forester's certificate. Those who have obtained the Ranger's certificate may, on return to their Province or Circle, be appointed to the class of Ranger. The students who have obtained the Forester's certificate must serve satisfactorily as Foresters for at least two years after their return from the School, before they are considered qualified for promotion to the class of Ranger.

11. No person who has not qualified in the manner here prescribed shall be appointed a Ranger without the special sanction in each case of the Local Government.

12. Candidates from Native States and others will apply, either direct or through the officers under whom they are serving, to the Director, who will deal with their application for admission to the School, as far as practicable, in accordance with the above provisions.

APPENDIX II.

Orders regarding the employment, as Forest Rangers and Foresters, of Native Non-Commissioned Officers of Her Majesty's Army.

Home, Revenue, and Agricultural Department Circular Resolution No. 25F., dated the 13th November 1880.

The President in Council is of opinion that, as an experimental measure, a certain number of non-commissioned officers of the Native Army should be employed as Forest Rangers and Foresters in the provinces under the Government of India. In Berar and the Central Provinces this has already, in a few instances, been done with satisfactory results, and the President in Council considers that more general effect may now be given to the suggestion offered by Colonel Pearson, more especially as, in the Bengal Famine of 1874, the officers of the Native Army who were sent down to work in the relief operations were found to be among the most hard-working, trustworthy, and honest subordinates so employed.

2. The President in Council has been pleased to request His Excellency the Commander-in-Chief to cause the needful instructions to be issued, in order that due assistance may be rendered to Conservators of Forests in the selection of promising non-commissioned officers of regiments for employment as foresters and forest rangers in the provinces under the Government of India. His Excellency the Commander-in-Chief has accordingly issued a general order, which provides that Officers Commanding Regiments of Native Cavalry and Infantry shall afford every facility to Conservators of Forests, when called upon for the names of suitable non-commissioned officers of the regiments under their command, and for assistance in their selection for employment in the Forest Department. A list of Conservators in the provinces under the Government of India is entered on the margin. Conservators of Forests, acting under the orders of their Local Governments, should place themselves in communication with Commanding Officers of regiments stationed in or near their province, and should endeavour to select suitable men for employment in the forests.

Conservator of Forests, Bengal, Darjeeling.
" " Oudh, Lucknow.
" " Central Circle, N.-W. P., Naini Tal.
" " School Circle, N.-W. P., Dehra Dun.
" " Punjab, Lahore.
" " Central Provinces, Nagpore.
" " Pegu Circle, British Burma, Rangoon.
" " Tenasserim Circle, " Moulmein.
" " Assam, Shillong.
" " Hyderabad Assigned Districts, Amraoti.

App. II. **Employment, as Forest Rangers & Foresters, of Native N.-C. Offrs.**

3. As regards the selection, Conservators will to some extent be guided by the general principles laid down regarding the selection of Native Apprentices and Probationers for the Forest Department. Only young men of good constitution and active habits should be chosen; they should possess fair powers of observation, a good sense of locality, and such other qualifications as are necessary to make them useful forest officers. The maximum limit of age has been fixed at 30 years; older men should not be taken, and younger men should have preference.

4. As a rule, each Conservator should only select such men as he may require for service in his own province, acting under such orders as he may from time to time receive from the Government to which he is subordinate. The men selected should, as a matter of course, be familiar with the language spoken in the district in which it is intended to employ them.

5. This will be the procedure in ordinary cases. If any of the men whose names have been sent to the nearest Conservator cannot be employed by him, Commanding Officers may submit the names of such men to the Conservator of the School Circle, North-Western Provinces. This officer should, under the orders of the Government of the North-Western Provinces, select any suitable men for whom he thinks it likely that employment can be found. The men chosen by him should, in the first instance, be employed in the School Circle on the same footing as Apprentices sent by Conservators of other provinces; and, for those who may prove suitable and promising, it will probably not be difficult to find employment in other provinces or in the forests of Native States. The pay and allowances of these men while employed in the School Circle should be defrayed, either from the monthly maximum amount sanctioned for permanent subordinate establishments, or from the amount available for the entertainment of temporary establishments.

There may be Conservators who may not have sufficient opportunities for selecting suitable men from the regiments stationed in or near their province. In such cases they may apply to the Conservator of a neighbouring province, or to the Conservator of the School Circle in the North-Western Provinces, to select men on their behalf. And it should be made specially the duty of the Conservator of the School Circle to assist Conservators in other provinces in this respect.

All these arrangements may be made, under the control of Local Governments, between Conservators and Commanding Officers without the intervention of the Government of India.

6. The time of probation in the forests, whether of the School Circle or of other provinces, should be one year. Those men whom, on the expiry of their probation, it is considered desirable to retain in the forests, should make their choice as to the conditions of service. They may either take their discharge, and then their year of probation will count as service under section 11,* exception 4, of the Civil Pension Code, or they may serve in the Forest Department under the conditions of the General

* Section 57, exception 4, in the 6th edition of the Civil Pension Code.

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